NEW SERIES—No. 2.

SELECTIONS FROM THE RECORDS

OF THE OFFICE OF THE

FINANCIAL COMMISSIONER, PUNJAB.

Published by Authority.

No. 28.

CONTENTS:

Lahore:
THE "CIVIL AND MILITARY GAZETTE" PRESS.
Contractors to the Punjab Government.

1885.

SELECTIONS FROM THE RECORDS

OF THE

FINANCIAL COMMISSIONER'S OFFICE, No. 28.

No. LVI.—TIRNI ADMINISTRATION.

Copy of a Note by Mr. J. R. MACONACHIE, C.S., *Officiating Settlement Secretary to Financial Commissioner, Punjab.*

TIRNI RULES.

Financial Commissioner.

According to Financial Commissioner's wish, I submit a précis of the correspondence on the subject :—

I.—The first papers in the office are those of a reference made in 1851 by the Commissioner of Mooltan for the decision of a difference between the Deputy Commissioners in the Divisions of Mooltan and Leia as to the mode in which tirni should be levied. With this reference went up a report by the Deputy Commissioner of Jhang, Captain Hamilton, on the history of tirni, from which the following notes are made :—

1. The word "tirni" is derived from the Sanskrit "trin" or "trinna"—grass. The tax is of ancient origin, and appears to have been imposed by the Duránís. When Sáwan Mal obtained the government, he fixed rates as follows :—

	Rs.	A.	P.
Female camel	2	0	0
Male "	1	0	0
Buffalo, milch...	1	0	0
Cow "	0	6	0

Under Maháraja Ranjít Singh the rates had been somewhat lower; and at annexation they were—

	Rs.	A.	P.
Female camel	1	10	0
Male "	1	0	0
Buffalo, milch	0	10	0
Cow "	0	4	0
Goats and sheep, per 100	2	0	0

The treatment of the tax was, however, different in details in the different parts of Jhang. The levy was made sometimes partially in kind, and the rates slightly varied.

2. In Afghan times, when the people were under the authority of numerous petty chiefs, each protecting his clients, the tax was levied by a sadr tirni guzár, partly from the chiefs, partly from the followers; the sadr tirni guzár was not necessarily a chief himself. The Sikhs continued the system.

3. In grazing, the cattle were not restricted to any particular localities within the bár, nor were separate grazing grounds demarcated. A man paying his quota once might pasture his herds or flocks in another district if he chose.

4. Captain Hamilton urges that this must be continued, taxing being made at places of residence, and not for defined limits. *Boná fide* agriculturists were always exempted. The sadr tirni guzárs could not distrain, but they got assistance from the local authorities. When their quotas were increased, they could make a new "bách" on their clients, or an exchange of the latter also gave corresponding change in the quota.

5. In 1851 the following rates were levied by our Government:—

	Rs.	A.	P.
Camels, female ...	1	8	0
" male ...	1	0	0
Buffaloes of the bár ...	0	10	0
" of villages ...	0	5	0
Goats and sheep, per 100 ...	3	2	0

Cows were free; cattle were taxed only if they fed in the bár, not if they kept to belás or village lands. Young animals also were free. Net demand Rs. 31,623 in Jhang in 1851.

6. The enumeration is said to have been carefully made, but the levy founded on gave a decrease in income. The Deputy Commissioner mentions as exemptions found under sanads, the cases of men bringing land under cultivation, and those of "dharmarth."

The orders of the Board, in their No. 2400 of the 11th December 1851, were—

(a) Cattle should be taxed, and the tax collected in the district in which they graze.

(b) If cattle graze in two districts, they should be taxed in both.

(c) When boundaries of districts are not defined, they should be, and pillars put up.

II.—In 1852 the Commissioner forwards reports from his Division on the arrangements to be made for bár revenue:—

1. Deputy Commissioner, Mooltan, advocates clearing the Sheikupura jungle off vigorously on account of the fevers it produces, owing to its contiguity to Lahore and Wazirabad cantonments.

2. Deputy Commissioner, Gugaira, would assess each village a lump sum according to estimate of cattle and size of usual pasture-ground. The regular tirni guzárs he would assess according to the size of their "jhok" and number of cattle, giving them limited leases from two to five years to graze on any of the Government rakhs. He (Major Marsden) considered the investigations of tirni cases demoralizing.

3. Deputy Commissioner Pákpattan / Gugaira* does not venture an opinion generally, but draws attention to Sáwan Mal's system of assembling the head tirni guzárs, calling on them to register the cattle of their tribes, and using such means as were available of checking their figures.

4. Deputy Commissioner, Jhang (Major Hamilton), sends a full and interesting report; he submits a code of 22 rules: the salient points are as follows:—

(1) Boundaries of the Rechna Bár are those prescribed by long usage.

(3) Cattle found *once* grazing, unless belonging to *bonâ fide* travellers, are subject to the tax, and *one* head of cattle in a herd grazing makes the whole herd liable (4).

(7) Tirni to be collected through the sadr tirni guzárs.

(8) All persons liable to the tax to enrol their cattle by 1st September. Sadr tirni guzárs to give lists in by 1st November to Deputy Commissioner.

(12) Sadr tirni guzárs to receive 5 per cent. for themselves and 3 per cent. for a patwári on collections.

(13) Two instalments—1st January-1st March—sadr tirni guzárs have power to distrain, but only on absconding grazers, and report within a week.

(16) Cattle not paid for render the owner liable to two, three, or fourfold fine—amount recoverable as an arrear of land revenue.

(18) Conniving at concealment of cattle by sadr tirni guzárs or patwárís, or false returns, Rs. 200 fine.

(22) Appeals lie as in Revenue Department rules.

* In a separate letter

The Board's orders on these reports are briefly as follows (16th October 1852, No. 3223):—

(i) Collection to be made through the old sadr tirni guzárs for cattle whose owners do not want local allotments of land to cultivate.

(ii) But wherever the people can be induced to settle and engage at a light revenue, they should be so allowed; boundary being demarcated as enclosing their property; the cattle of such revenue-payers should be free of Government wastes.

(iii) 10 per cent. allowed for deductions to tirni guzárs, patwárís, &c.

Considerable modifications in Major Hamilton's rules are therefore necessary. Taxation on the pilu not necessary, though the gall of the tamarisk seems a fit object for a tax, when produced outside village boundaries.

[Here comes in a memo. by Mr. R. Temple, Settlement Officer, apparently on the district reports. He notes two important questions to be decided—

(i) The best method of collecting tirni.

(ii) How far is the boundary* system applicable to the jungle tracts.

He divides tirni into two kinds—cattle tirni and camel tirni. For cattle tirni he would fix boundaries more or less in detail; for camel tirni he would (agreeing with Major Hamilton in this) have no defined limits. This memo. is used by Mr. J. Lawrence in drafting the Board's order above noted.]

III.—Rules drafted in obedience to the Board's order were returned as ill arranged and badly drawn up, but on re-submission in an amended form, were sanctioned by letter No. 215 of 20th January 1853.

These may be with advantage looked at in original, but I note an abstract of them here:—

1. *Rates*—

	Rs.	A.	P.
Male camels ...	1	0	0
Female camels ...	1	8	0
Buffaloes ...	0	10	0
Goats and sheep ...	0	0	6
Male camels exempt till they bear burdens.			
Female ditto ditto young.			

2. *Free* grazing is allowed to—

One buffalo or 20 sheep and goats *per* one yoke oxen.
Half Rates.—Above 1—4 buffaloes, or above 20—100 sheep and goats.
Above this, *full rates.*

3. Jama assessable to be settled with zamíndárs for term of settlement, 20 per cent. for collection, &c.

4. This payment gives free pasturage in *the bár.*

5-6. Cattle, other than those of assessed villages, to be estimated on the old payments of sadr tirni guzárs.

7. *Ad fin.* sadr tirni guzárs will get percentage on collection, and patwárís will be appointed for circles, receiving 2 per cent. These tirni collectors will be responsible as village officers for giving aid in the detection of crime and supplying correct information as to tirni details.

IV.—*Rules of* 1860.

The next papers begin in 1856 with a recital of former correspondence by Mr. Monckton, Deputy Commissioner, Jhang, in which it is incidentally mentioned that, subsequent to the issue of the orders of January 1853, buffaloes were also exempted till fit to bear burdens (question: females also, or for them the age of bearing young?). The Deputy Commissioner shows that the levy of the tax in its present authorised form has been extraordinarily unpopular. The Commissioner, in sending this on, says the rules have in fact broken down, and recommends leasing out at *fixed rates* the various rakhs.

2. The mutiny appears to have disturbed proceedings. In 1858, Colonel Hamilton, then Commissioner of Mooltan, submits a minute on the tax. He adverts to the different ways in which the rules of 1853 had been worked, and

* The boundary system (discussed in a file included in this correspondence) devised for the Sheikupura jungle is mainly based on the allotment of a liberal portion of the "bár" to each village in property for grazing and taking up all the rest as Government land.

especially to the obnoxious fact that cattle were charged, whether or not they grazed in the "bár." In Mooltan and Gugaira the income had increased, but in Jhang it had fallen to a tithe of its former amount!

The scale rates of full or half exemptions were too complex for practical working, so that either exemption or taxation at full rates was taken as mode of action. He proposes modifications in the rules as to ages of exemption and as to not exempting milch-kine, but advocates in the main the retention of the former system, and submits draft rules.

3. This letter was sent to Mr. Morris, Settlement Officer, Mooltan, for opinion. Mr. Morris recites the principles laid down by Colonel Hamilton, with most of which he agrees, but (1) objects to an annual enumeration; (2) advocates auction leases to sadr tirni guzárs without enumeration (trusting to competition and the knowledge of profits accruing to the contractors to bring in a large income); (3) what should be leased is the right to collect on the cattle (wherever they are) of *certain* defined residents; (4) advocates a light tax on fuel, sajji and other miscellaneous produce.

The Financial Commissioner in sending up the matter sums up the questions at issue:—

(i) Where is the tax to be collected? Where the cattle graze, or where the owners reside?

(ii) Are the cattle to be enumerated, and how often?

(iii) Are cows to be taxed?

(iv) With whom should the contract be made, if farmed? or how should the collections be made, if not farmed?

(v) What privileges to be allowed to agricultural residents of adjoining villages?

(vi) Should any parties be exempted as objects of favour?

(vii) Should a tax be laid on fuel?

(viii) What arrangements should be made with regard to the farms of sajji and other jungle products?

(ix) How are the tracts marked off as "rakhs" to be disposed of?

Government letter No. 575, dated 26th April 1860, approves (i), (ii), (iii), (iv), (ix) of above answers; (v) and (vi) are also approved, except that parties grazing cattle on their own village lands should pay nothing. (viii) and (vii), sajji, may be leased; wood cut for household use should not be taxed, but it may, if cut and taken away for sale. But this point is reserved. The rules are sanctioned for Mooltan and Leia. A report wanted after one year's experience of their working.

V.—*Capitation Tax V., Block Leases* (1869).

The next file begins with a letter of Financial Commissioner's to Government, suggesting grazing leases as more profitable than a capitation tax after enumeration. This was the opinion of Mr. Melvill, Financial Commissioner, and he appears to have obtained the consent of the Government for the time, for he issues orders in his No. 6163 of 14th October 1869, overriding objections made by the Commissioner, Mr. A. Brandreth, and directing the gradual introduction of the system. Mr. A. Brandreth reported four difficulties—

(1) Boundaries must be demarcated.

(2) The extraordinary and strong objection of the graziers.

(3) The sudden increase of taxation at a time of poverty.

(4) The want of cattle.

In a later letter he reports that these difficulties have disappeared, and apparently made arrangements in accordance with what he thought the wishes of Government. He originally proposed to divide the grazing tracts into blocks and sell them to outsiders; but this required demarcation by pillars, &c.; he afterwards wished "to divide the district into large blocks by roads or other well known boundaries of tribe or caste, and to give contracts for these blocks to the headmen of these tracts at about 10 per cent. in excess of the present

income." The contracts might, as occasion offered, be given to outsiders, and the rough boundaries would gradually settle down into exactly defined limits. Meanwhile Mr. Egerton had taken charge of the Financial Commissioner's office, and in his No. $\frac{299}{2396}$ of 23rd April 1870 had given detailed reasons against the adoption of the system; its leading points are noted—

1. He notes that the present scheme differs from that of Mr. Melvill.

2. The advance in revenue is very small, while "the danger to the rights of Government in the bár tracts caused by leasing them to the headmen of local tribe is very considerable."

3. He specifies this as the idea of definite right over particular lands which the people are likely to get under this system, which is impossible so long as all that is leased is a general right of grazing. He points out that the decrease in income from tirni, which was the practical origin of these proposals for change, was probably caused by temporary calamity, such as cattle disease, and not by any defect inherent in the system.

* * * * * *

5. There would actually be no saving in expenditure or outlay under the new arrangements.

Government in its No. 375 of 20th May 1870 concurred with the Financial Commissioner.

VI.—*Block (or Chak) Leases Adopted.*

We now come to the report furnished in 1872 (No. $\frac{334}{900}$ of 22nd May) by Colonel Graham, in answer to Financial Commissioner's Nos. 5 and 392 of 2nd and 17th January (not in the file) on the arrangements, present and proposed, in the Mooltan Division. Colonel Graham gives a clear and succinct account of the past arrangements. Till lately in all four districts the enumeration system had been in force; but the change ordered by Mr. Melvill disintegrated the arrangements. Each Deputy Commissioner tried to carry out the new scheme as far as possible in his district, and the consequence is that details now are different.

Letters are referred to which are not in the file, but it would seem that Punjab Government No. 182 of 25th March 1871, ordered leases to be given of the farms of grazing dues involving a great enhancement of demand.

The demarcation of grazing lands into blocks, "which would seem to be the mainstay of the leasing system," is in full force in Montgomery, while there are no chaks, and in fact no leasing, in Jhang, where larger collections have been made than in any other district. In Mooltan, where chaks had been roughly defined already, the contractors accepted the enhanced demand rather than let outsiders come in. In Muzaffargarh the tax "based on enumeration was leased out in parganahs."

Complaints are common in Jhang and Montgomery.

The Financial Commissioner himself decided on tour that these districts must have the chak system in full. Para. 19, as compared with the reasons given by the Financial Commissioner in 1870 for preferring the enumeration system to the block or chak system, is very suggestive:—

"The advantages of leasing the grazing dues on the chak system are that it affords the means of *control over the wandering tribes*, which will be felt in the Political and Police Departments; that it affords the means, *and probably the only means, of collecting a duly assessed grazing tax*; that it *tends to localise and settle the people* who are thus more likely to take to agriculture; and that the Government *rights are better asserted and maintained in the waste lands*. In the above view I think it would always be a wholesome check to hold a few selected chaks by outside contractors."

The Commissioner notes that Mr. Wakefield in Jhang had made large collections under the direct system; but also remarks on the temptations it brought on subordinates, and the fact "*that it allowed the pastoral tribes to wander uncontrolled over the district.*"

He advocates continuance for the present of *yearly* leases. Also submits reports from Montgomery and Jhang (Montgomery with Mr. Tolbort's rules, and Mr. Wakefield on direct management). The Government, in its No. 1203 of

August 1872, sanctions the adoption of Mr. P. Tolbort's rules as modified by Financial Commissioner, and confirms the Financial Commissioner's expression of opinion that the chak system should be introduced also into Jhang.

The next file is one which is partly contemporaneous with the preceding one, but which comes up separately from the office. There are in it some minor points which do not seem to call for special notice. The chief matters are the following:—

1. Tirni of tracts transferred to the Forest Department to be credited to that department, the leases to be managed by District Officers, while the Forest Officers insert any conditions they think necessary for plantation purposes. Sale of timber to be managed by the Forest Department; also control of cultivation, sanctioned by Government No. 818, dated 15th November 1871.

2. Reports in 1872 of the new system, which is considered to be satisfactory in Mooltan and Montgomery. The arrangements in Jhang and Muzaffargarh not so commendable. The Commissioner had stated that matters were as yet in a transition state.

3. Mr. Purser, Settlement Officer, Montgomery, had stated his opinion that the increase in the tirni rates has been injurious to certain villages in the Pákpattan tahsíl. He was called on to explain this, and he does so, pointing out the high increase taken and the badness of the year. He mentioned that some villages had actually been abandoned. While accepting the tirni tax in its legitimate sphere and under proper conditions, he pointed out its absurdity as a protection duty in favour of agriculture, as against grazing in a country like Montgomery. This was in his No. 112 of 19th April 1873.

4. Then comes some printed correspondence, including a report by Mr. T. W. Smyth and memos. by Mr. Ouseley and Mr. Egerton, which should be read at length. Mr. Ouseley's memo., though omitting one or two points noted above, gives a clear view of the two systems, the old and the new. From his point of opinion, which seems to be against the chak system, Mr. Egerton, thinking its faults to be removable, favoured it; and Government sanctioned a further trial, No. 1233 of 27th July 1874.

5. Report was asked for on the working of the system again. The Commissioner wished for an expression of Government opinion on certain points, noting that among the officers who had been Financial Commissioners a decided diversity of opinion had existed. The Financial Commissioner, however, replied that this was not necessary, and Government concurred. Commissioner then—September 1875—submitted report showing increased receipts of over five lakhs in five years within the Division. But this was not showing the full working of the system. He was asked therefore to report again and more fully.

6. This report (now incorporated with proceedings of 20th December 1879) was submitted under No. 967 of 27th November 1876, from Commissioner. It is interesting and full. After giving a description of the country, and of the old systems, it proceeds to give the complaints against that at present in use; they are as follows:—

(i) *The chak boundary, i.e., paying double rates for grazing in two chaks.*—Commissioner recommends that for the present at all events it be discontinued, cattle being allowed to pass from one chak to another, being registered with a pass.

(ii) *Increased rates.*—Commissioner remarks "it is curious that we have not yet settled the first principles whether this tax is the price of Government grass eaten by the cattle, or a tithe rate or income tax on 'clarified butter' and on earnings by carrying." He, however, recommends no alteration now in rates.

(iii) *The pressure of the tax on the poorer agriculturists.*—Commissioner recommends an exemption from the tax of one cow free for each plough, or Rs. 10 of revenue paid to Government.

(iv) *The general result of our system.*—The people said that with outsiders they were able to cope on less unequal terms, but with the district graziers they could make no way at all.

(v) *The uncertainty and constant interference exercised in the working of the system—the yearly lease is here meant*—Mr. Brandreth proposes—

"To give a lease for a term at least in Montgomery.

"To lease each chak to the villages ordinarily grazing their cattle in it in proportion according to their respective revenue assessments.

"Direct them to collect full dues, first, from the wandering graziers and other traders and outsiders, and then make up the deficiency by a rateable distribution, to be settled, if necessary, by arbitrators"

He then makes proposals for each district:—

MONTGOMERY.

1. Retain the chak system, which is working so well.
2. Keep the rates, which are satisfactory.
3. Grant free passes for cattle on full description being given.
4. Allow one milch-buffalo or cow free to each plough, or on each ten rupees of revenue.

5. Offer the chak contract, at a reduction of 10 per cent. on the income of the last four years, to the villages near at hand. If they refuse, either to outsiders or the graziers; also makes remarks as to establishment.

JHANG.

1. Retain the chak system, but take advantage of the fact of settlement, to announce that all uncultivated land within the village boundary is free of assessment for term of settlement, save a water-tax (perhaps Rs. 15) for each new well sunk.

2. Then tax milch-cattle wherever they graze with a free pass.

3. Rates should be determined in the settlement, and should *first* be collected at the fixed rates per head; the rest of the demand being taken according to the assessment paper.

4. Remit the tax on male cattle in Jhang and Muzaffargarh, and rates on milch-cattle there and in Mooltan as in Montgomery. Would not under these arrangements exempt any milch-cattle.

MOOLTAN.

1. Retain yearly lease here, as it suits the district and the present system, which consists of a general lease of—

(i) Camel tirni.
(ii) Other cattle tirni, tahsílwár.

MUZAFFARGARH.

The system is in a transition state. Make the same arrangement about uncultivated ground as in Jhang: then leave the details for the Settlement Officer.

The Commissioner, in conclusion, reproaches Government with expecting increase of income without giving any proper establishment.

The next file is one of framing rules under Section 48, Act IV., 1872, of which it seems enough to note that Government letter No. 1247 of 25th March 1878 directed the preparation of a set of tirni "rules for some one locality or district which the Financial Commissioner might select in accordance with the provisions of the Forest Act. Such rules, if found to be appropriate and legally sufficient, would then serve as a type for similar arrangements elsewhere."

There is a correspondence in which Colonel Birch, Deputy Commissioner, Mooltan, importunes for a regular assessment for term of settlement. In this correspondence there is a letter by Settlement Commissioner (Mr. Lyall), noting complaints by zamíndárs of pressure put on them by Tahsíldárs to pay tirni not really due. The Tahsíldárs urged that they had to look after their reputation as revenue officers, which would suffer did the tirni income fall off.

In his No. 45 of 4th February 1879, the Commissioner of Mooltan reported arrangements made in Montgomery for 1879-80, whereby the leases were given to the headmen in preference to outside contractors, who are held in detestation.

In their No. 200 of 24th February 1879, Government asked whether under the chak system any statistics of cattle were furnished, and remarked that they certainly should be.

Reply (No. 671—4020, dated 4th June) was made that in Jhang a better approximation could be obtained than in Mooltan, but in neither a trustworthy one.

In answer to this, Government directed that enumerations should be made year by year, or at most after intervals of two or three years (No. 1234 of 7th November 1879). This office sends on to Commissioner, asking "for report on all four districts, as to present arrangements could be so improved as to furnish reliable statistics as to number of cattle, if not every year, at least every two years or three years."

General report was asked for with reference to Mr. Brandreth's report, with the opinion of Deputy Commissioner and Settlement Officer in Mooltan and Jhang.

PRÉCIS OF CORRESPONDENCE IN MONTGOMERY DISTRICT OFFICE ON TIRNI TAX.

The correspondence embraces the years 1860, 1861, 1866, 1869 to 1875, 1879 to 1881. It is at first very fragmentary, and the details as to the earlier period are chiefly taken from the statements of the tirni dárogha and zamíndárs. There have been really only two systems in force in Montgomery since annexation, though each system has been subject to different modifications at different times. These are (1) the khám tahsíl system, (2) the chak or contract system.

The first lasted from annexation down to 1870, and was virtually resumed in 1879, and is still in force. The second system was in force from 1870 to 1879.

(1) *Khám tahsíl.*—Under Colonel Hamilton's rules the tax was supposed to be settled by enumeration. An official from the tahsíl came to a village and took lists from the cattle-owners. The lambardár and sadr tirni guzár attested these lists. In cases of doubt, an actual enumeration would be resorted to. There were about 37 sadr tirni guzárs who were supposd to give specified help to Government in collecting the tirni. They would be prominent members of the grazing community, and were removeable at pleasure. They were allowed five per cent. on the tirni collections. Each lambardár was allowed five per cent. on the collections of his own village, and two per cent. was left as a deposit, out of which the moharrirs, known as tirni patwárís, were paid. There were 17 of these originally. Each sadr tirni guzár had a special "halkah." A very great number of cattle were exempted. Thus I find (Financial Commissioner's No. 3954 of 3rd September 1866) that in 1859-60, 289,372 head of cattle were reported as paying tirni, and 208,242 as exempt. The cattle of lambardárs and sadr tirni guzárs were exempted, and favor was shown in this way to special individuals. In 1859-60, *i.e.*, immediately before Colonel Hamilton's rules came into force, the income was Rs. 32,303. (Letter quoted above.) Colonel Hamilton's rules were introduced in 1860, and the income rose at once to Rs. 58,838. Before that there appears to have been no special tirni establishment, nor were there sadr tirni guzárs, &c., to whom percentages were paid.

The rates were—

	Rs.	A.	P.
Camel, male	1	0	0
Do. female	1	8	0
Buffalo, do.	0	10	0
Cow	0	4	0
Sheep and goats	0	0	6

Cattle used in agriculture, and donkeys, horses, &c., were exempted. The villages were either tirni guzár or ghair tirni guzár. If cattle in the latter grazed on Government land, all cattle of the same kind in the village were charged tirni. Cattle could graze throughout the district. Financial Commissioner's No. 5839, dated 3rd September 1869, suggested the introduction of the chak system by which the district was to be divided into chaks. (This was under orders from Government.) Mr. Brandreth objected that the system would be unpopular, but was ordered to carry it out. The arrangements for 1870-71 were made by the

Deputy Commissioner entirely with the zamíndárs. For the next year the Commissioner ordered (No. 37 A., dated 28th February 1871) that one contract should be given for each parganah, or so much of it as was on one side of a river. If possible, the contracts were to be given to the sadr tirni guzárs with shares to tirni lambardárs. The tirni collection was to be increased by 25 per cent.

New rates were fixed—

	Rs.	A.	P.
Camels (male)	1	0	0
Do. (female)	1	8	0
Buffaloes (male)	0	4	0
Do. (female)	0	12	0
Oxen	0	2	0
Cows	0	6	0
Horses	0	8	0
Sheep and goats	0	1	0

Certain chaks had been fixed in 1870; and if sadr tirni guzárs would not accept parganahwár arrangements, these chaks were to be leased out to contractors, who should get every assistance from the District Officer in collecting his dues. The two per cent. deduction for patwárís was to be continued, but all other deductions were abolished. There was to be no enumeration that year. Mr. Brandreth's proposals were sanctioned (Punjab Government No. 182, dated March 1872). The rules under which the chak system has been worked were drawn up by Mr. Tolbort, and, after considerable modifications, finally accepted in Punjab Government No. 1203, dated 17th August 1872.

The chak system was embodied in 30 rules, a copy of which is in the file. In brief the system was as follows:—25 chaks were demarcated, and each tirni guzár village was assigned to a particular chak. These lists were to be revised yearly in January or February, when the Deputy Commissioner decided what villages were to be considered tirni guzár and what ghair tirni guzár. The wishes of the people were to be considered, and a village "ghair tirni guzár" on 1st April 1869, *i.e.*, at the introduction of new system, could not be made tirni guzár without its own consent. Certain canons to aid Deputy Commissioners in decision were laid down. *Primâ facie* villages abutting on Government jungle having large number of camels, or inhabited by tribes of a nomadic character, were to be considered tirni guzár. *Primâ facie* villages five miles from Government jungle, or not more than one-tenth of whose cattle presumably grazed in Government jungle, or whose village area (in acres) exceeded tirni estimate (in rupees) in proportion of 10 to 1, or whose inhabitants were of an agricultural tribe, or which had an assessed bangar chak, were ghair tirni guzár. The contractors could enumerate *all* the cattle of tirni guzár villages, and levy rates accordingly. Cattle grazing in another chak than that to which their village belonged had to be paid for a second time. The rate on cows was raised to 8 annas, male baffaloes to 8 annas, female buffaloes to one rupee. Oxen were to be charged 4 annas, and donkeys and mules 4 annas; but the oxen, horses, mules, donkeys and male buffaloes of tirni guzár villages were exempted, as also cattle not twelve months' old at beginning of year. Tirni guzár villages could pay in three instalments,—in June, September and December. There were no exemptions in the case of tirni guzár cattle straying into other chaks. All cattle of "ghair tirni guzár villages" trespassing in a chak were liable to treble rates. Tirni estimates were to be made yearly for each village. This estimate was intended to be the basis on which the Deputy Commissioner would sell the contracts. He would require the total estimate for all villages in the chak to be bid, or at least not accept much less. If the same contractor held two or more *contiguous* chaks, cattle of both or all could graze in both or all. Even where there were different contractors, the Deputy Commissioner was to try to promote an interchange of grazing rights (I do not think much was ever done in this direction). "Nau-barámad" cattle, *i.e.*, cattle from other districts, paid in the chak in which they grazed; trespassing cattle of ghair tirni guzár villages might be impounded. The contracts for certain minor jungle products, as sajji, kána, &c., were given with tirni contracts. Contractors for a chak were jointly and severally liable. Security could be taken when necessary, but was generally only necessary in case of outsiders. The contract value of chaks was (as has

been said) to be assessed yearly, and the contracts could be given by "*selection*," or as the result of an auction. The patwárí's 2 per cent. deduction was retained; it was to be kept as a personal deposit, and the surplus to be applied by Deputy Commissioners to giving rewards or paying temporary establishment. The tirni patwárís were to submit fortnightly reports as to the cattle grazing in the chaks, and to help contractors in counting and collecting. The rule as to selection of contractors had for its object the admission of resident zamíndár lease-holders, but it was considered good policy to sometimes give a few chaks to outsiders, so as to prevent opposition on the part of the grazing community, and to ensure a fair value being realized by Government.

The introduction of the chak system was met by vehement opposition

Deputy Commissioner's No. 272, dated 3rd May 1871.

on the part of the grazing community, but they yielded when they saw foreign contractors would be brought in; and most of the contracts were given to resident zamíndárs. Mr. Burney, Deputy Commissioner (No. 84 of 1872) reported the system as very unpopular, but he modified his first remarks greatly after letting the contracts for 1872-73 (No. 228 of 1872). In leasing, he combined many of the chaks. The leases were partly to speculators, partly to zamíndárs. The income was Rs. 1,11,000.

In Commissioner's No. 334 of 1872, to Financial Commissioner, there is a brief history of the tirni system in Montgomery down to the time Commissioner wrote. He approved of the chak system, because it tended to fix the population in particular localities. (It might have done so, had Deputy Commissioners let each chak separately, but the oppression caused by such a course soon became very apparent), and because he thought it was the only way of realizing the full rights of Government. He objected to the "khám" system, as promoting corruption among the officials and wandering habits among the people. In submitting this letter to Government, the Financial Commissioner, Mr. Egerton, said that from next year he thought each chak should be let separately. Government sanctioned his proprosals and the rules (Punjab Government No. 1203, dated August 1872).

In 1873-74 the contracts fetched Rs. 1,15,750, the contractors were

* Partly selected, partly highest bidders at auction.

mostly residents* (*i.e.*, zamíndárs or speculating baniahs of the district). Each chak was not let separately. In No. 139 of 1873, Mr. Smyth, the Deputy Commissioner, discusses the advantages of letting to the different kind of contractors, and notes the unpopularity of outside contractors, and the readiness of the people to resist enumeration. Further discussions went on as to separate leasing of chaks, &c., &c. In 1874-75 the leases fetched Rs. 1,13,250. Colonel Hall, Commissioner (No. 89 of 1874), intended to submit to Government a proposal for a fixed tirni assessment on tirni guzár villages for a period of five years, based on the average income of the past five years. The lists of cattle already filed were to furnish details to assist in assessment. There was to be no establishment. The lambardárs were to collect, and on income collected from strangers, they were to get 5 per cent. The Deputy Commissioner, Colonel Birch, agreed, interpreted Commissioner as meaning the lambardár should get 5 per cent. on total collections, and advised re-enumeration every five years. The proposal apparently never went up to Government. In Punjab Government No. 1233 of 1874 it was decided that the chak system should have a further trial; but as camels grazed widely, special arrangements were to be made for them, *e.g.*, they might be allowed to graze in several chaks, and the tax be rateably divided among contractors, or the camel-tax might be separately retained under direct management. In Financial Commissioner's No. 4759, dated 3rd August 1875, a report on certain points is asked or from the Deputy Commissioner. In his No. 462, dated 3rd December 1875, he said the system was unpopular, the reason being, however, the highness of the rates; that the camel contracts had been given separately for the whole district; and that 14 chaks had been leased to 58 contractors, all but three natives of the district. By this time Government had forbidden the giving of assistance to contractors in collecting the tirni. There is a blank here in the correspondence, but as far as I can learn, Mr. Macauliffe somewhat changed the policy previously prevailing, which was to let as many chaks as possible to zamíndárs. The great contract-taker was Shankar Dás, late treasurer of Montgomery.

The collections were as follows :—

	Rs.			Rs.	
1875-76...	1,17,550	2 per cent. not deducted.	1877-78...	1,20,550	2 per cent. and 8-5-4 per cent., local rates included.
1876-77...	1,09,050	Ditto.	1878-79...	1,34,350	Ditto.

Shankar Dás was an object of great hatred among the people of the district. He is still bringing suits. Apparently he is chiefly accused of cheating by writing down more cattle than a man had, and suing nearly three years after, when the grazier had lost his receipt. In 1879 Colonel Riddell found the contract system heartily detested. He proposed a reversion to the old system (khám tahsíl) in his No. 15 of January 1879, to the Commissioner. The letter is not very clear, but the Commissioner had also had verbal communication with Colonel Riddell. Mr. Cordery accepted the arrangement. In his No. 103, dated 10th April 1880, Colonel Riddell gives a better account of his system. The old village estimate is made. During the year enumeration will take place, and next year the estimate will be revised in accordance with the new enumeration. A village objecting to the estimate can claim enumeration. The jama (tirni) according to the estimate is collected like ordinary revenues. Zaildárs were responsible for collection in 1879-80, and received 4 per cent. on the collections. For the future, Deputy Commissioner proposes the following deductions from collections :—2 per cent. for tirni patwárís, 2 per cent. for lambardárs, 3 per cent. for zaildárs; cattle may graze all over the district.

Financial Commissioner's No. 855, dated 15th February 1879, approved generally of Colonel Riddell's arrangements. Villages that objected to the asssessment were to be allowed actual enumeration. Punjab Government No. 1234 of 1879 ordered enumeration yearly, or at least every two or three years, chiefly for statistical reasons; and in passing orders, Financial Commissioner called for a report on tirni management in the districts of the Mooltan Division. The statement in that letter, that the changes introduced in the Montgomery system were in the direction of the system proposed for Mooltan, tirni jamas on villages, and *lease to leading zamíndárs*, seems not quite correct. In reality there is, I understand, no lease—the jama assessed yearly is collected like ordinary land revenue. The Deputy Commissioner holds the lambardár responsible, and in the last resort the tirni revenue demand would be enforced by the means provided in the Land Revenue Act, as can be done by authority of Section 64. There is in the file of letters, 1879—81, a copy of rules annotated by Colonel Riddell, with reference to the report the Financial Commissioner wanted. Rule 26 of old rules, stating that contractors were to be appointed, is inapplicable to present arrangements. He also thinks the provision that ghair tirni guzár villages on 1st April 1869 should not be made tirni guzár against their own will improper, thinking the decision should be based on the question whether or not the village has sufficient grazing ground for its cattle. In Rule 4 B., Section 3, providing that where the village area (in acres) was ten times the estimated demand (in rupees), the village would ordinarily be ghair tirni guzár, he would read area as " grazing area." He proposes other minor alterations.

Some leading zamíndárs, *e.g.*, Pathána, Kathia, Gela Mal of Kamália, wish a system similar to that proposed by Colonel Hall in 1874, *i.e.*, assessments for five years. Colonel Riddell thinks it would be unjust to Government to make the assessment for a period exceeding three years.

		Rs.	
Revenue, 1879-80	...	1,37,700	(2 per cent., and local rates included).
,, 1880-81	...	1,41,000	Ditto.

16th March 1881.

(Signed) J. M. DOUIE.

Copy *of a* Letter *No.* 100 *of 22nd March* 1880, *from* Major E. G. Wace, *Settlement Commissioner, Punjab, to* F. C. Channing, Esquire, *Settlement Secretary to Financial Commissioner, Punjab.*

Report on the tirni tax of the Mooltan district by Mr. Roe, Settlement Officer, dated 28th August 1878, and enclosure of same date, to Deputy Commissioner, Mooltan, with map.
Settlement Officer Mooltan's No. 98, dated 20th September 1879, enclosing Deputy Commissioner's opinion on this report.
Commissioner of Mooltan's No. 782, dated 3rd November last, on the same subject.
A memorandum by Mr. Steedman, Settlement Officer of Jhang, dated 10th December 1879, with notes of the tirni papers of the Jhang district.

I have the honor to forward a correspondence as per margin, of which the principal paper is a report from the Settlement Officer of Mooltan, proposing certain modifications of the system under which the tirni tax is levied in the Mooltan district. The report has so far been unfortunate in its treatment. After the Settlement Officer wrote it in August 1878, he kept it back, in the hope of receiving the Deputy Commissioner's opinion on it. But as he was disappointed in this, he sent it to me in February 1879. In May of the same year, finding that the subject had engaged the attention of the Commissioner of the Division, and as I shared Mr. Roe's doubt whether its disposal properly belonged to the Settlement Department, I made the report over to the Commissioner, Mr. Cordery. But I received it back at the beginning of November last from his successor, with the letter herein enclosed. I then hoped that I should have been able to give my attention to the subject when visiting the Mooltan district, but my time was taken up with the fluctuating and canal assessments. And I now see that it is impossible for me, with due regard to my other duties, to acquire such a local knowledge of the subject as would justify my dealing with Mr. Roe's proposals. I therefore forward his report with the following brief remarks.

2. So far as I have heard, there is no doubt that the tirni management of the Mooltan district is not in a sound state. The people complain greatly of it. They do not complain of the tax itself, but of the way it is assessed and collected. Complaints of this nature cannot be dealt with successfully, except by an officer who knows the people and the tracts where their cattle graze. On the other hand, I mistrust the wisdom of confining our view to the Mooltan district. What is done ought to be done on a joint consideration of the circumstances, not only of the waste lands of the Mooltan district, but also of those of Jhang and Montgomery. Not the least part of the local dissatisfaction and of the bad administration of the tax is attributable to the diverse ways in which it is treated in adjacent tracts. Mooltan seems to have one system; Montgomery another; and Jhang (east of the Chenab) a third. A grazier is treated one way in Mailsi and another way in Pákpattan; one way in Sarai Sidhu and another way in Shorkot; one way in Gugaira and another way in Jhang. Even the prevailing rates of taxation are diverse for no sufficient reason. The successive Deputy Commissioners of each district seem to have modified Colonel Hamilton's original system to a greater degree than was really required by local circumstances. And no revision of the subject is likely to be satisfactory that does not deal broadly with it for the whole Division, as was done in 1860 by Colonel Hamilton. I do not mean that I would disallow local diversities of management so far as they are really necessary; but until the subject is reviewed by one officer for the whole Division, such diversities are apt to be capricious, and to be based rather on individual opinion than on necessity and convenience. Mr. Steedman's memorandum on the treatment of the subject in Jhang strongly illustrates this.

3. In conclusion, I would add that the administration of this important tax in the Mooltan Division seems to me to have been starved. We have tried all sorts of devices and changes in the hope of finding a system that would work without much looking after. And Mr. Steedman's suggestion at the end of his memorandum, to the effect that a native official of good standing and revenue experience should be required for a short time to give his sole attention to the subject for the whole Division, seems to me well worthy of attention. I do not doubt that if the Commissioner were assisted in this way, he would before long be able to re-establish the better administration of the tax, as Colonel Hamilton did in 1860.

Copy *of No.* 133, *dated 28th August* 1878, *from the* Settlememt Officer, *Mooltan, to the* Deputy Commissioner, *Mooltan.*

I have the honor to forward, for your perusal and expression of opinion, a copy of a memo. I propose to submit to the Settlement Commissioner, regarding the tirni of this district.

2. The matter is not perhaps, properly speaking, a part of the settlement work. But it is intimately connected with it; for, if the tirni assessment is at all excessive, it will trench on the profits of agriculture, and render the village unable to pay its ordinary jama. It is also a matter of very great interest to the people, and they have repeatedly expressed a wish for a definite settlement. This wish has been most strongly echoed by yourself and other Deputy Commissioners in the many conversations we have had on the subject.

3. My proposals are contained in the memo. itself, and it is unnecessary to repeat them here. Their effect is—

(i) to maintain the system of village assessments;

(ii) to re-distribute the existing assessment and fix it for five years;

(iii) to give the Deputy Commissioner power to impose the assessment authoritatively; or if this cannot be done,

(iv) to make the tirni assessment as a part of the settlement; or, failing this,

(v) to leave it to you to obtain the sanction of the Financial Commissioner to leases for five years on the existing system.

4. Should you approve of my proposals, I shall ask the Settlement Commissioner to apply to Government for the sanction required to give them the necessary effect.

Memo. on the Tirni or Grazing Tax of the Mooltan District.

Previous reports.

1. The history of this tax is fully given in—

(i) Lieutenant H. James's reports on the first Summary Settlement—

No. 449 of 21st November 1849, for Bahádurpur and Khai.
,, 378 ,, 1st October ,, ,, Mailsi.
,, 380 ,, 6th ,, ,, ,, Khai.
,, 385 ,, 16th ,, ,, ,, Kahror.
,, 452 ,, 20th November ,, ,, Ludan and Tibba.

His No. 472 of 3rd December 1849, for Shujabad, contains no reference to tirni, apparently because none was levied in that tahsíl (*vide* para. 18 of Mr. Morris' Assessment Report on Shujabad).

(ii) The report of Colonel Hamilton, Commissioner, forwarded to Government under cover of the Financial Commissioner's No. 313 of 12th April 1860, with the orders conveyed in the Secretary to Government's No. 575 of 26th April 1860, and circulated by Colonel Hamilton to his Deputy Commissioners under cover of his No. 126 of 13th June 1860. This correspondence included the memo. by Mr. Morris referred to in para. 35 of his final report.

(iii) A letter by Mr. Brandreth of 30th March 1876.

Native Rule.

2. It appears from these reports that under the Nawábs only camels and goats were liable to the tax. Sáwan Mal added female buffaloes and cows, but allowed liberal exemptions. Theoretically the tax was only levied on the animals grazing in the Government waste, but all waste was then considered to a certain extent Government property, and the tirni virtually amounted to a capitation tax on all cattle, with such exemptions as the Government might think fit to grant.

First Summary Settlement.

3. Neither the Commissioner's letter forwarding the reports on the first Summary Settlement, nor the orders of the Board, notice the subject of tirni. Mr. Edgeworth, in his report on Sarai Sidhu and Mooltan, mentions a tirni of one anna per goat inside villages as one of the extra charges abolished by him, but he adds that this is very different from the tirni on cattle fed in the bár or central waste. Lieutenant James in his

report does not mention any tax on buffaloes or cows. He says that a tax of Re. 1 per camel payable with the rabi, and one anna per goat payable in the kharíf was leviable from the zamíndárs of the villages in which the owners resided. Great complaints were made of the oppressive way in which it was levied; he therefore ascertained the exact number present in the village, deducted one-half to allow for mortality &c., and took a contract for the remainder, fixing the rates at which the zamíndárs, who were responsible for it, were to collect from the actual owners of cattle. In Lodhran, and in the Mailsi and Ludan taluqas of the Mailsi tahsíl, the assessment was made with each village separately; in Kahror the tax on goats was assessed in the same way, but that on camels was given to two or three leading zamíndárs, who fixed the amount due from each owner; and in Khai both the taxes were thus contracted for.

Rules of 1860.

4. The tirni administration almost immediately attracted the special attention of District Officers. Major Hamilton, when Deputy Commissioner of Jhang, in October 1851, drew up a paper giving a history of the tax, and explaining his views as to its management. A set of rules was drawn up by the then Commissioner, Mr. Edgeworth, and sanctioned by the Board of Administration under their Secretary's No. 215 of 22nd January 1853. Colonel Hamilton, on becoming Commissioner of the Division, again took up the subject, and in his No. 110, dated 30th April 1858, drew up a set of amended rules, after consulting Mr. Morris, the Settlement Officer. These were forwarded by the Financial Commissioner in his No. 313, dated 12th April 1860, and sanctioned, with some slight alterations, by the Secretary to Government's No. 575, dated 26th April 1860. The rules thus finally settled were circulated to the Deputy Commissioners under cover of the Commissioner's No. 126, dated 13th June 1860, by which instructions were conveyed as to the manner in which they were to be carried out. It was explained that the Regular Settlement, with its final demarcation of village boundaries, had for the first time drawn a distinction between Government and village waste, and that it was only on the cattle grazing in the former that tirni was now leviable. But it would be found as a matter of fact that all camels and all buffaloes grazed there, whilst cows generally grazed in village lands. The system of management was to be this:—

(i) The district was to be divided into circles, for each of which a tirni patwári was to be appointed; and these circles were to be grouped in sub-divisions under tirni guzárs and sadr tirni guzárs. The patwárís were to receive 2 per cent. on the collections, the sadr tirni guzárs 10 per cent. when they collected direct, and 5 per cent. when they collected through the lambardárs or tirni guzárs, who then took the other 5 per cent. These patwárís and sadr tirni guzárs were to file annually a list of all animals liable to the tax, and on these lists the collections were to be found.

(ii) The tax was fixed at the following rate per head per annum:—

		Rs.	A.	P.
Male camels after third year		1	0	0
Female do.	do.	1	8	0
Milch buffaloes	do.	0	10	0
Do. cows	do.	0	4	0
Sheep and goats	do.	0	0	6

A single payment fixed for the whole Division.

(iii) All cattle found in the bár not employed in traffic were to be considered as grazing and liable to the tax. The owners of cattle grazing without permission were liable to double, treble and quadruple the tax, and one head of cattle caught made the whole of the cattle of the same kind in that village liable.

(iv) Rules were added fixing the dates of payments, giving the sadr tirni guzárs and tirni guzárs certain summary powers of collection, and providing penalties for the breach of the rules by them or by the patwárís.

(v) If the headmen declined to engage, the lease was to be farmed by auction. If they engaged, the lease was to be an annual one, from 1st April, but it might be extended for a term of years with the sanction of the Financial Commissioner.

Changes in 1870.

5. These rules had the force of law under the Indian Councils Act, and they remained unaltered for ten years. But they were never completedly in force; the partition of the district into patwárís' circles sank down into the appointment of two tirni moharirs for each tahsíl; no sadr tirni guzárs were created, and the tirni guzárs were the ordinary village lambardárs; but headmen were appointed separately for the "jhoks" and "rahnas." Lists were given in annually; they were not, however, accepted absolutely by the Deputy Commissioner, but a tirni assessment nearly equivalent to them, and mainly based on them, was made with each village separately, and an engagement taken from the lambardár as tirni guzár. These leases were never formally extended for a term of years, but practically but little change was made in them—*vide* statement of Collections 1860 to 1870, Appendix I. In the Mooltan district the tirni was thus virtually a village assessment, but nominally it was based on annual enumeration, and it would appear to have been really so in the other districts of the Division. It was this which led to the attempt at reform in 1869-70. Mr. Brandreth, in his letter of 30th March 1876, points out that anything like a correct enumeration, at any rate, with the establishment available was an utter impossibility, and the corruption was something frightful. This led Colonel Ferris, the Deputy Commissioner of Jhang, to urge a trial of the chak system, or leasing the district by blocks, which had been originally proposed by Mr. Monckton, but disallowed by Government. This new proposal was supported by Mr. Brandreth, then Commissioner, and ordered by the Secretary to Government's No. 1054, dated 1st September 1869, to be carried out in any district where the Financial Commissioner thought this could be done. The Financial Commissioner, in his Secretary's No. 5859 of 30th September 1869, ordered the new system to be introduced into Mooltan; the Commissioner, in his No. 232 of 5th October, pointed out the great difficulties in the way; but the Financial Commissioner, in his Secretary's No. 6163 of 14th October, replied that the Commissioner must do his best; and the Commissioner, in his No. 158 of 20th October, issued the necessary orders to the District Officers. The districts were to be formed into chaks, which were to be offered in the first instance to the old headmen, but no bid was to be accepted which was not 10 per cent. above the existing collections. The Deputy Commissioner, in his No. 429 of 6th June 1870, reported that he had taken the limits of each tahsíl as a chak for camel-grazing, and settled the tax with the old sadr tirni guzárs and jhokdárs; for cattle he had divided the district into 30 chaks, but he had settled the tax with the villages as before. But these chaks had no existence except on paper, and the only effect of the new rules was that the old assessments were raised so much all round. Under the old rules the average net collections had been Rs. 52,408 a year; for 1870-1871 the Deputy Commissioner reports the leases to amount to Rs. 62,164 net; whilst the returns now taken from the office give Rs. 65,714. Even taking the figures of the Deputy Commissioner, there was an increase of Rs. 9,756, or 18·6 per cent. The Deputy Commissioner's report shows that 929 villages contributed to the cattle tirni, whilst only 138 were exempt; the camel tirni was paid by 113 "jhoks." This assessment was nominally at the old rates, and the lambardárs and patwárís still received their allowances. But after a little correspondence, the Commissioner, in his No. 37 A. of 28th February 1871, circulated a new schedule of rates, which received the sanction of Government, and came into force in the following year. The rates were—

		Rs.	A.	P.
Camels	Male	1	0	0
	Female	1	8	0
Buffaloes	Male	0	4	0
	Female	0	12	0
Oxen		0	2	0
Cows		0	6	0
Horses and ponies		0	8	0
Sheep and goats		0	1	0

These rates are expressly stated in the Commissioner's letter to be intended to be protective, and to drive the people to give up grazing and take to agriculture. But the sadr tirni guzárs were to have the option of continuing their leases as before at an advance of 25 per cent. This they did, but the advance was a little less. At least the returns give the income of 1870-71 = Rs. 65,714, and that of 1871-72 = Rs. 76,011, an increase of Rs. 10,297, or 15·5 per cent. only. But the tax was soon further raised, not by any nominal increase in the rates, but by the Deputy Commissioner refusing to accept engagements under a certain amount. For the nine years ending with 1878-79, during which the new rules have been in force, the average net collections have been Rs. 81,028, or 54 per cent. in excess of the average under the old rules. When the new rates were introduced, the theory was that the lambardárs were contractors, and their 5 per cent. on the collections was taken away. The patwárís or moharirs were, however, retained as before, and continued to receive their 2 per cent.

The present system.

6. The above abstract shows that the chak system has really never been introduced into the Mooltan district. The system now in force is the same as that first established under Colonel Hamilton's rules, and the only change has been the great increase in the demand. The lambardárs still give in their annual lists, and the assessment is nominally based on them; but practically the Deputy Commissioner exercises a considerable discretion in modifying them, and the lease he grants is what he thinks the village ought to pay on its cattle as a whole, leaving the cattle-owners to adjust the rate amongst themselves. Nominally, too, each village has the option of engaging or not, but practically there is a list of villages which have always paid tirni, and no village is struck off the list, unless it can convince the Deputy Commissioner that it has no cattle, or that if it has any, it cannot graze them in the Government jungle. Of course if the villages persist in refusing to engage, they cannot be compelled to do so; they tried this one year (in 1875 or 1876) in the Mailsi tahsíl. The Deputy Commissioner then levied the tax by direct enumeration, and this was so troublesome to the people that the next year they engaged again as before.

Its details.

7. Although this system is a very decided improvement on the chak system and on simple enumeration, yet it is open to some serious defects, of which the following are the chief :—

(i) The engagements entered into by the villages, though nominally voluntary, are virtually compulsory. On the other hand, the Deputy Commissioner has no legal power of compelling a village to engage; if it persists in refusing, it must be struck off the list. But the men who have the courage and strength to resist the pressure brought on them to compel them to engage are the very ones who pay much less than their proper share of the tax. There is often reason to believe that the tax falls very heavily on the smaller men, and that they pay much more than the nominal rates. Yet the Deputy Commissioner has no power to relieve them; if he were to make them understand that it was really optional with them to engage, they would in all probability refuse; their example would be widely followed; and the whole system of village assessments would break down.

(ii) The enumeration which forms the basis of the present assessment, and gives as it were the "revenue rate jama," is very untrustworthy. A correct enumeration is, however, perfectly hopeless. Mr. Brandreth in his memo. gives an illustration of how hopeless it is, the fact that when in one single village peculiar pains were taken to ensure correctness, and the cattle were counted on three separate occasions, the difference in the number found each time was enormous. I have not Mr. Brandreth's report by me, but I think that on one occasion the number was 40 and on another 220.

(iii) The present scale of establishment is ridiculously inadequate for an efficient control. Yet their temptations and opportunities of corruption are unlimited. But the Deputy Commissioner and the Tahsíldárs have to accept their evidence in all cases as conclusive, even though they may strongly suspect it. Were they to begin to discredit it, the whole system would collapse utterly. A statement prepared by the Tirni Dárogah shows that out of 3,209 cases which have been reported since 1861-62, the acquittals have been 513 only, or 16 per cent.

Remedies suggested.

8. The evils of untrustworthy enumeration and a corrupt establishment are to a certain extent unavoidable, and all that we can hope for is to reduce them to a minimum. The hope of putting an end to them was one main reason for the introduction of the chak system in 1869-70. As I have stated, it was never really introduced into the Mooltan district; it is admitted throughout the correspondence that the system of village assessments is superior to it. It does away with enumeration only as far as Government is concerned, for the contractor has to keep up lists of the cattle liable, and the corruption is similarly only shifted from the Government to the contractor's establishment. It is admitted that it would be utterly impossible to work the chak system at all without giving the contractors "assistance," and this "assistance," simply means that the tahsíl establishments are to be placed at their disposal to aid them in seizing whatever cattle they choose, and that in all cases between them and the zamíndárs, their statements and those of their servants are to be implicitly believed. This is not very satisfactory in the case of the Government employés, but these men receive a fair pay; they hold office for some time, and they can get rich gradually; there is always a danger that any very outrageous proceedings may raise an outcry which will compel investigations and lead to their fall. But with the contractor it is just the reverse; the outcry will be raised against him any how; and it must be disregarded; he has paid heavily for his post; he holds it for a year; and he must make hay whilst the sun shines. He does so, and although the Government nominally frees itself from the responsibility, the actual corruption and oppression is very greatly increased. But even if the chak system were not liable to these objections, it is still quite unsuited to this district. The grazing grounds are vast tracts of waste, which cannot be split up into blocks by any natural boundaries; nor could the cattle be confined to such blocks. With a rainfall so irregular and uncertain as that of Mooltan, it is absolutely essential that they should have full liberty to roam wherever rain may have fallen. It would be impossible to say with certainty of any particular block in any particular year that it would produce enough grass for even a single head. The adoption of the chak system is therefore out of the question.

The chak system not recommended.

Enumeration.

9. Direct assessment by enumeration is what we must fall back on if other systems fail; and no doubt, though accuracy would never be obtained, some approach might be made to it if a sufficient establishment were sanctioned. But this would be very costly; the corruption would be very great; and it is admitted on all hands that whilst enumeration must be kept in reserve as a last resource, almost any system of village assessments is an improvement on it.

Village assessments.

10. It has been suggested that such assessments might be made by allotting to each village a certain quantity of waste, assessing it as a grazing ground, and treating the assessment as part of the ordinary jama. This has been done in some districts, but there the villages themselves have been scattered over the bár, and it has not been difficult to allot land to them. But here many, in fact, probably the majority of the tirni-paying villages, do not touch the bár; it would be almost impossible to allot rakhs to them, and even if this could be done, I have already pointed out that it would be impossible to confine the cattle to these small preserves.

Difference between theory and practice.

11. I think we must abandon all idea of radical changes, and confine ourselves to attempting to improve the existing system. The first point is the difference between its theory and its practice. Theoretically it is perfectly optional for villages or for individuals to engage for the payment of tirni; practically they are assessed by the Deputy Commissioner, who has, however, no legal means of enforcing his assessment, should it be persistently

refused. Theoretically the tax is not a tax but the price fixed by Government for the use of the produce of its waste lands; practically it is, and always has been, a tax on the profits of cattle grazing generally. For, as Mr. Brandreth points out in his memo., if the tirni were only the price of produce, why should male camels and buffaloes be charged less than females? why should oxen be charged less than cows? and why should animals under three years be exempt? To attempt to reconcile theory with practice by making it really optional for the villages to engage, and proclaiming that any one who declared his intention of not grazing in the bár would be at once struck off the tirni list, would be to destroy not only the present but any system of tirni. Such a declaration would be made almost universally, and all the Deputy Commissioner could do would be to make raids on the bár from time to time and seize all the cattle he could find. Such a system would reduce the country to simple anarchy. The payment of tirni never has been, and never can be, truly optional. It was nominally so by the letter of the old rules, but I would point out that the rule which makes the whole of the village liable to tirni, if the cattle of a single man are found grazing without leave, is quite inconsistent with the theory of a perfectly free option.

Payment of tirni not really optional.

And cannot be so.

Proposal to make tirni compulsory.

12. I think the only satisfactory way of reconciling theory and practice would be to do away with the nominal option, and give the Deputy Commissioner a power of assessment, subject to the usual appeal, similar to that which he possesses in the case of the license tax. This would not be a practical hardship. The returns show that the present recusant villages are a small minority, only 254 in the whole district. Many of these are not really villages but only single wells returned as having no cattle. They would probably continue exempt under the new system, or be assessed at nominal rates. The returns show (Appendix III.) that the total tirni due from them at full rates would only be Rs. 10,775, or about 10 per cent. on the demand of the present year, and, as I shall propose hereafter, their actual assessment would probably be not much more than half this. The power of compulsory assessment is not intended to be applied to the few villages which may really graze at home. It is only required to enable the Deputy Commissioner to meet the case of obstinate refusal on the part of villages which he knows very well will graze in the bár.

Cannot be done under Act IV. of 1872.

13. The difficulty is how to give the Deputy Commissioner this power. I thought at first that it could be done by the existing rules, but on further consideration, I am afraid this is impossible. The existing rules are those of Colonel Hamilton's, sanctioned by Government in 1860; they had the force of law under the Indian Councils Act, and they are preserved by the saving clause (Section 50) of the Punjab Laws Act (IV. of 1872). They give no power of compulsory assessment, and they can only be amended by the issue of new rules under Sections 50 and 48 of Act IV. But Section 48 only gives the Government power to make rules for the use of the pasturage or natural product of any land being its property. I think it would be quite impossible to empower the Deputy Commissioner to tax cattle generally under this section; to do so would require a special Act of the Legislature, and it hardly seems necessary to apply for this. With reference to the effect of Act IV. on the existing rules, it appears to me very doubtful if the penalties provided in them can, strictly speaking, any longer be enforced. The rules, so far as they lay down conditions under which persons may make use of the produce of the bár, are maintained, but the penalty for the breach of the rules would seem to be a prosecution and fine under Section 50 of Act IV., rather than the levy of the double or more assessment prescribed by the old rules.

Might be done through the Settlement Officer.

14. But although it appears to me that the power of compulsion cannot be given to the Deputy Commissioner, I think that, if thought desirable, it could be given through the Settlement Officer. I am most strongly averse to the principle of carrying doubtful points by tacking them on to the Wájib-ul-urz and making them a "condition of settlement," but I do not think this objection can be fairly applied to the present case. Were there no tirni at all, the profits of cattle grazing would undoubtedly be taken into consideration by me in framing my

assessments; indeed I have done so even now when I have found, especially in villages on the river, whole islands kept waste for grazing purposes. The profits thus made by the proprietors is represented by a distinct sum in my proposed jama; there would be no difficulty in going a step further and keeping this sum perfectly distinct and drawing up a separate khewat for its distribution. It is true that the general settlement will be for 20 years, and that the tirni could hardly be fixed for so long a time, but there would be no difficulty in adding a clause to the Wájib-ul-urz, providing how and when the tirni might be revised. If this arrangement is adopted, the tirni jamas would of course have to be announced by the Settlement Officer, but the management has been so entirely in the hands of the Deputy Commissioner that I would leave the assessment practically to him, only giving it a formal concurrence. It will probably be impossible to announce the tirni jamas with the land jamas, but it might be given out that they were being prepared, and would be announced immediately, just as we propose to announce merely the general principle and rates for the sailáb assessments, leaving the actual amount to be fixed when this year's measurements are completed.

Deputy Commissioner might extend existing leases.

15. Should this proposal to make the tirni a part of the settlement not be approved, I fear we must give up the principle of compulsion altogether and make the best of the present system. The existing rules (*vide* Rule 17) provide for the extension of the leases for a term of years with the sanction of the Financial Commissioner. I would suggest that the Deputy Commissioner might utilize this rule, and submit for this sanction all the leases which the people are willing to take up, except the loss of the compulsory power; the practical effect of this measure would be much the same as the assessment proposed in the preceding para.

Period of proposed leases.

16. My proposal, therefore, comes to this, that whether a formal power of compulsion be given to the Deputy Commissioner, or the tirni be announced through the Settlement Officer, or an extension of existing leases be proposed by the Deputy Commissioner and sanctioned by the Financial Commissioner, the tirni system shall be a system of village assessments for a term of years, and that these assessments shall practically be made by the Deputy Commissioner; and this officer has had so much more experience of the actual working of the system than I have had, that I hesitate to make any detailed suggestions as to the manner in which this assessment should be carried out. It is, however, perhaps desirable that I should give an opinion on one or two of the more prominent general principles connected with it.

Five years proposed.

The first point is the period of the proposed lease. I think this should be not less than five years; I do not think a less period would be sufficient to "give the land rest," and introduce the feeling of stability which is so much wanting at present. But I would not recommend a longer period; our present data regarding the number of the cattle are not very trustworthy, and even if they were perfectly correct, the changes in their number and ownership of the cattle in five years must necessarily be considerable.

Re-enumeration not necessary.

17. I have said that the present statistics are not very trustworthy, but I would not recommend any attempt at a general re-enumeration. Such an attempt would greatly disturb the country, and I much doubt if any real good would result from it. I believe that anything like a correct enumeration is at present quite impossible; all that we can do is to work gradually towards it. The best plan appears to me to be for the Tahsíldárs, during the next cold season, to enquire quietly when they have an opportunity, and, if the present returns of any village look suspicious, to make corrections as far as they can. The returns thus corrected might be taken as the basis of the new jama; they would be further corrected by the lists given in annually, and by cases which might come before the Deputy Commissioner; and by the end of the five years we might hope for a fairly trustworthy list.

Proposed rates.

18. The assessments being made on the village, they will be distributed on the cattle of that village, and no uniform rates will be actually collected. But we must have some "revenue rates" as a basis of the new jamas. In fixing these we must consider the general state of the grazing interest, and we find that this is by no means good. The opening of new Railways has decreased the demand for camel carriage; the formation of new rakhs by the Forest Department has taken up some of the best pastures; and the country generally has been a good deal harassed and worried. We can hardly look for any increase of revenue; the utmost that can be hoped for is the maintenance of the average of past years. The present rates were avowedly fixed with the idea of driving the people from grazing to agriculture. This, I think, is a mistake. The bár tracts are at present suitable only for grazing; they cannot possibly be cultivated without canals, and of these there is no prospect: if we stop grazing, they will be absolutely useless. Nor do I quite see why we should be so anxious to restrict grazing, which is useful enough in its way. Were the supply of cattle, and of milk, and ghi to be seriously diminished, the loss would be severely felt. I think, therefore, we should be content with a moderate rate representing a fair share of the profits. The existing rates have already been given in para. 5, but nothing has hitherto been levied on male buffalos, or oxen, or horses and ponies. I would continue these exemptions as well as that of the three years' rule, on the ground that no direct profit is obtained from these animals. The remaining rates, *viz.*—

	Rs.	A.	P.
Camels over three years, male	1	0	0
Do. do. do., female	1	8	0
Buffaloes do. do., do.	0	12	0
Cows do. do.	0	6	0
Sheep and goats	0	1	0

do not seem to me unduly heavy, and I would retain them as revenue rates. In actual assessment, however, I would, as suggested by Mr. Brandreth, exempt the single cows or buffaloes which are only kept to supply milk to the family.

Provision for the case of migration.

19. When the village assessments have been taken up, a "Khewat" will have to be made out, distributing them over the different cattle-owners, and ordinarily these will be maintained for the term of the lease. But the Deputy Commissioner will, of course, retain a full power of ordering a re-distribution of the jama when he thinks this necessary; and provision must also be made for the case of cattle-owners who are not zamíndárs, taking their cattle from one village to another. This migration may render a reduction necessary in one village, and it should be met by a corresponding increase in the assessment of the village to which the cattle are taken. I would provide for this by a clause in the lease of each village to the following effect:—"If, owing to cattle being moved from one village to another, the Deputy Commissioner grants a reduction to the village from which they have been moved, the tirni jama of the village or villages to which they have been moved, shall be enhanced to the amount of this reduction."

Allowances to lambardárs.

20. Under the old rules the lambardárs received an allowance of 5 per cent., which was not collected as an extra from the people, but deducted from the amount due to Government. They enjoyed this down to 1871-72, when it was resumed on the ground that they were no longer lambardárs but contractors, holding a lease of part of an imaginary chak. But this was purely a theory; practically their position was precisely the same as before; their lease has always been treated as covering only the cattle of their own village; and they have never been allowed to make a profit by taxing outsiders. I think they are fairly entitled to have their former allowance restored, and I believe its restoration would have an excellent effect in causing the new jamas to be readily taken up, and in assisting the future management.

Patwárís.

21. Whatever allowance is made to the patwárís will of course continue to be deducted from the collections; its amount is therefore a matter which, as far as payment is concerned, concerns Government only. I think the pay of each patwári should not be less than Rs. 100 a year; the percentage of the deduction for their pay would of course depend on the total number to be employed. The present number, two of each tahsíl, seems to me far too small for efficiency. On the other hand, there are strong objections to creating another department and turning another corps of subordinate officials loose to prey on the people. It would, I think, be desirable that some system of patwárís' circles for tirni should be devised, as the old rules (which are of course the present rules) provided. But I would make these circles as large as possible, and the duties of the patwárís as simple and restricted as possible. They would have to assist the lambardárs in making out the list of cattle to be filed annually by the latter, but it should be distinctly understood that they are to assist only, and that the list is made by the lambardár. If the idea gets abroad that the patwári makes out the list, a great door for bribery will at once be opened. It may perhaps be thought better to have no lists at all. But these are matters of detail which had best be left to the judgment of the Deputy Commissioner. All that I would propose is that patwárís should be appointed to some definite circles, receiving their pay as now from the collections; but that the patwárís to be employed should be as few, and their duties as simple, as is consistent with efficiency. They would of course have to keep an account of the lambardár's collections from the khewatdárs and his payment to Government.

Resumé.

22. The sum of the above proposals is—

(i) That the present system of village assessments should be retained.

(ii) That the Deputy Commissioner should be empowered to fix the assessment for five years; that he should be empowered to compel villages to engage; or, if this cannot de done, that the tirni should be assessed as a part of the new settlement; or, if this is disapproved, that a lease for five years under the existing rules should be sanctioned by the Financial Commissioner.

(iii) That no attempt should be made to raise the present assessment.

(iv) That their allowances should be restored to the lambardárs.

(v) That the patwárís' organization be improved.

C. A. ROE,
Settlement Officer.

Dated 28th August 1878.

No. 929, *dated 3rd October* 1881.

From—D. G. Barkley, Esquire, *Offg. Commissioner and Superintendent, Mooltan Division,*
To—F. C. Channing, Esquire, *Settlement Secretary to Financial Commissioner, Punjab.*

In reply to your No. 6731, dated the 2nd October 1880, I have the honor to forward the tabular statements with the columns filled up, so as to show the existing and proposed arrangements for the collection of the tirni tax in the districts of this Division. The statements will not be found to add much to the reports by Mr. Roe and Mr. Steedman, which have been forwarded to the Financial Commissioner—the former by the Settlement Department, and the latter with Commissioner's No. 841, dated 18th September 1880; and it seems therefore preferable for me to throw my remarks into this letter, instead of confining them to the limits of the column. Copies of a note by Mr. Ogilvie on the Jhang system, received with Deputy Commissioner's No. 76, dated 17th March 1880; of Deputy Commissioner Montgomery's No. 103, dated 10th April 1880, with the accompanying statement, in original; and of a memo. by Mr. O'Brien, dated 19th January 1880, on the changes in system introduced in connection with the Muzaffargarh settlement, are also forwarded.

2. In Mooltan the same system prevails which was in force when Mr. Brandreth made his proposals. It has always been found impracticable in this district to carry out the instructions issued in 1869 for the division of its waste lands into chaks, and none save a nominal division has ever been effected. The tract is very large, and the rainfall more precarious and (when it does fall) more partial than in any of the other districts. Were the chak system really introduced, those chaks which had been favored by the rainfall would in each year bring a fortune to their lessees, whilst the others would involve absolute loss. The chak system would therefore in Mooltan be a much grater gamble than it is elsewhere. And, secondly, it has always been the habit of all the graziers in the district to vary the localities to which they take their cattle in accordance with the accidental results of the rainfall of the year. And looking at the temper of the class and their feelings towards each other, I think there can be no question but that the exclusion of one tribe from the favoured spots to the benefit of others who may have happened in that particular year to lease them would be strong provocative to riot and bloodshed. The considerations appear to me not only fully to justify the action of the district authorities in refraining from carrying out the chak system, but also to preclude any idea of its being resorted to for the future.

3. The system, therefore, in force is that which was first introduced by Colonel Hamilton, and may be described as a village assessment, effected by the Deputy Commissioner and annually renewed, based upon lists of cattle furnished by the lambardárs of the villages concerned, and calculated at fixed rates per head on the numbers of both cattle and camels so ascertained. These lists are more or less revised each year through the agency of the Tahsíldárs when they are granted on 1st April. They are also checked during the year by occasional visits and personal inspections conducted by a small establishment noted in the margin. A form is kept up whereby the lambardárs apply for permission to graze upon payment in accordance with those lists which they present. But, as a matter of fact, they are allowed no option in the matter; and if they ever failed in furnishing their own lists and applications, a system of direct enumeration of cattle in the recusant villages would be resorted to, and the tax levied on the numbers counted. But I believe that it has never been found necessary to resort to this measure more than once. When the lists have been accepted, the adjustment of the incidence of the tax upon the individual owners is left entirely to themselves. And this again is very seldom made a subject of complaint, though it must be feared that great inequalities do exist.

Dárogha on Rs. 40; moharir on Rs. 20 (including Rs. 10 from fees); two chaprásís on Rs. 5 each; 11 patwárís, 4 on Rs. 15, 6 on Rs. 10, and 1 on Rs. 8, or Rs. 128 in all (four in Mailsi, two each in Mooltan, Lodhran and Sarai Sidhu, and one in Shujabad); contingencies Rs. 99 per annum, making a total of Rs. 2,475 per annum.

4. Of this system Mr. Brandreth wrote in 1869 that "it is certainly very successful, and does give great satisfaction; but to work it, the Tahsíldár has to assess the influential graziers who keep all their cattle in the Government

lands very slightly, and has to make up the difference by over-assessing the villages. The village headmen have to collect their amount and to decide what rate per head it falls on the village cattle, and collect at these rates, often, when not supervised, making a handsome profit out of the arrangement." And, again, "it is this which makes the system, otherwise so convenient, not quite satisfactory. The rich, who really graze cattle for profit, escape. The tax is collected as a rather heavy cattle capitation tax on the poorer villages." Similarly, Mr. Roe also notes that the lists upon which these annual assessments rest cannot be deemed at all trustworthy.

5. But under any circumstances we must trust to the people themselves for the apportionment of such a tax as this upon the individual owners of cattle. We cannot afford a census of agriculturists or of cattle for this object. So long as a fair proportion is observed between village and village, much injustice will not be done. And it ought to be possible to secure this much. There is something which has now become misleading in Mr. Brandreth's distinction between rich graziers and poor villagers. For the graziers now in all cases are also owners of lands and wells; and if the wealth of any particular estate consists in herds of cattle rather than in lands, there are many indications by which this fact is ascertainable.

6. If, therefore, this defect were all that could be alleged against the system in Mooltan, I should be disposed, in the absence of complaints, to look upon it as an imperfection, to be remedied indeed as it was discovered, but to a certain extent unavoidable. I think it better also to reserve the legal aspect of the question till it can be discussed as affecting all the districts of the Division. But the most serious blot, as affecting the people, in the present administration of the tax lies in the relation between them and the limited supervising establishment.

7. Though the lists are confessedly inaccurate, the petty establishment of one dárogha, one moharir, eleven tirni patwárís, and two chaprásís is employed during the year in testing them in various places. If more are found grazing than have been entered in a list, the grazier is liable under the rules to a penalty of treble or quadruple the usual assessment. It appears from Mr. Roe's memorandum that only 3,209 cases have been reported in the last 20 years; but as the penalty was inflicted in 84 per cent. of these cases, it is obvious that a formidable weapon for extortion is placed in the hands of these men, and it is absolutely certain that the mere threat of a report would be sufficient to exact a bribe to prevent its being made. I have never had more unsatisfactory cases than appeals from the orders enjoining these penalties. And I am also aware that the weakness of the system in this respect is the cause of much corruption, oppression and discontent.

8. Mr. Roe's proposal for the grant of leases, based upon the present statistics and on the averages of recent years, to the present lessees for a period of five years instead of one year, and for the employment of that five years in the accumulation of more accurate knowledge without any consequent disturbance of the five years' lease, appears to me to be an excellent alleviation of a very serious evil. It will enable us to dispense with the special establishment now employed in constant worrying of the owners altogether, and to entrust a more careful comparison of the incidence of the tax with the facts to well paid officers. Inasmuch as the disclosure of errors will not lead to immediate changes or loss, there will be much less temptation to conceal them, and I have little doubt that a continuous, though indirect, attention to the subject during the five years on the part of all officials would place the Government in a far better position for the regulation of the tax than it stands in now. This step seems, therefore, to be calculated to obviate both those evils attending the tirni in this district which affect the people most seriously.

9. Whether the lease of the right to graze should take the form of an entry in the settlement record or of a grant by the Deputy Commissioner is a question which I defer till I come to the legality of the present procedure. But apart from this, Mr. Roe raises some subordinate points on which I would

express my opinion. I concur with him in holding that, from the financial point of view, Government will be no loser in accepting the average figures of previous years as a sufficient test of the ensuing five years' assessment. The variation, as is shown by the marginal table,* has not been great; there is no time, even if means were at hand, for the preparation of new lists of cattle, nor is any ground made out for any alteration in the rates as they are at present fixed on the different sorts of cattle.

* Tirni income in Mooltan during—	Rs.
1875-76... ...	90,743
1876-77... ...	92,033
1877-78... ...	91,293
1878-79... ...	94,468
1879-80... ...	90,464
1880-81... ...	89,435

10. The case of migration of graziers from one village to another, touched upon by Mr. Roe in his para. 19, presents some little difficulty. It is, however, becoming less frequent every year; and in most cases (with the exception of camels) these nomad tribes have acquired some settled habitation and home against which the demand would then lie. For such cases it would be sufficient to provide a register of dákhil khárij, to which the assent of the villages concerned would of course be necessary.

11. I would also restore the percentage of 5 per cent. on the collections which formerly were received by the lambardárs. They are certainly not contractors in any true sense of the word. For no profits made by them are recognized, nor is the chak system, by which they might levy within certain limits on other villages or on strangers, in force at all. The loss of their allowances was probably due to the division (on paper) of the district into chaks, which remained a dead letter. The absence of any remuneration for so much extra labor must act as a positive encouragement of dishonesty; while the grant of it will much facilitate the acquisition of more accurate knowledge during the five years' period.

12. With regard to the patwárís, I see no necessity for retaining any separate circles at all for this purpose. The division of a tahsíl into two circles (as is now arranged) must be quite useless, except as a source of income to the patwárí so selected, and to multiply them is unnecessary when other agency is already at hand. But I would allow a percentage of 2 per cent. to the patwári in the circle of each contracting lambardár as pay for the further work which must thus be entailed upon him. While it is with some diffidence that I differ from Mr. Cordery, who has evidently given much attention to the subject, I doubt the possibility of dispensing with the tirni patwárís. Some establishment must be required to look after the cattle of villages who have not engaged for the tirni, and those of nomad graziers who have not entered into engagements or of villages in other districts. Many of the river villages of the southern part of the Shorkot tahsíl in Jhang are accustomed, I understand, to graze their cattle in the Sarai Sidhu tahsíl of Mooltan.

13. It may fairly be submitted that these reforms are of a nature calculated not only to lighten the most pressing evil connected with the system as it now stands, but also to pave the way to obtaining a more accurate estimate of what Government ought to levy, and, as far as possible, better information upon whom the tax should fall, whilst meanwhile they are attended with no loss to Government.

14. In Montgomery the chak system has been in force since 1870-71 with excellent pecuniary results to Government, the income having risen from Rs. 60,245 in 1869-70 to Rs. 1,18,050 in 1875-76. But in that and the preceding year there had been much complaint, which attracted the attention of His Honor the Lieutenant-Governor, and which finally led to the suggestions contained in Mr. Brandreth's memorandum, and abstracted in the statements now being forwarded to your address. No action, however, was taken upon his proposals; and when I arrived in the Division in the cold season of 1878, I found that the system had been so worked during 1876-77 and 1877-78 as to have led to much oppression, over-exaction and civil litigation. The leases had been made over to one firm of contractors for an excessive sum,† which they were enabled to make good by the grant of assistance in the realization of their demands from the district, tahsíl and chungi establishments. It was one indication of the state of feeling that a heavy robbery committed on the contractor's premises was everywhere

† Tirni income in Montgomery during—	Rs.
1876-77 ...	1,00,607
1877-78 ...	1,11,359

attributed to a desire rather of retaliation and revenge than of plunder. Under these circumstances, I thought it advisable to exercise the powers given by Rule XXVI., and I directed the Deputy Commissioner to offer the leases to the villages most concerned, on condition that between them they made up the sum equal to that which the chaks to which they were severally attached had recently fetched by public auction. It may be noted that this measure was very similar to the proposal marked No. 5 in your abstract of Mr. Brandreth's memorandum, differing from it only in so far as that my offer included no reduction of 10 per cent. in the terms. If the measure seemed advisable to Mr. Brandreth in 1876, the state of feeling in 1878-79 had grown so bitter that I could not but deem it to be absolutely necessary. I may also add that I had tried the effects of a similar step in 1872-73 in the Gujránwála district, where, so far as I witnessed its effects, it had been most successful. But the feeling which had been engendered in Montgomery by the misjudged support given to the contractor by Mr. Macauliffe was much more serious than any which had then arisen in Gujránwála.

15. What I intended originally was only a substitution of contractors thus selected, including the villages that ordinarily used one or more chaks, for an open auction. But the action of the villages themselves has given larger dimensions to the change. For, after they had thus taken the contracts, I had no objection to offer to their opening their chaks to each other by mutual agreement, and on their petitioning me to this effect, I left the adjustment of their mutual relation to themselves. The result has been that they, one and all, graze without restriction in any chak they like, without regard to the set of villages which may be responsible for the particular lease, and that this condition is now recognized in the annual lease.

16. It is remarkable that in this respect also another of Mr. Brandreth's proposals (marked No. 3 in your abstract) should have also been brought about by the spontaneous action of the people themselves, but without any loss to Government whatever. For it will be possible at any moment to revert to the old demarcations which are perfectly well known and still annually recognized on paper, if it be thought necessary to do so, or if the behaviour of any set of villages renders it desirable to inflict this penalty (for they regard it as nothing less) upon them.

17. In another respect the conduct of the change has somewhat outrun my expectation. I had supposed that the apportionment of the sums between the contracting villages would be a matter of mutual adjustment. Colonel Riddell has confined himself to merely giving the rules which have governed his operations. But I am aware that in order to lay before the Financial Commissioner a clear statement of the system as it at present stands, I must add that it has been found necessary to call in the intervention of the District Officers and of the Tahsíldárs to fix the proportions which many of the tirni-paying villages should contribute. And to this extent a system of village assessment has sprung up. On the other hand, as the sums for which villages are responsible are limited by the amount which has been laid down or bidden, and do not fluctuate with the number of cattle reported to exist, there is no apprehension of such a growth of false charges and false reports as has sprung up under the Mooltan system.

Income—	Rs.
1876-77	1,00,607
1877-78	1,11,359
1878-79	1,21,647
1879-80	1,33,439

18. I quote in the margin the figures which will show that what has certainly been a much appreciated boon to the inhabitants of the district, has been conferred without any financial loss to Government.

19. As in dealing with the Mooltan system, so here, I reserve my opinion on the legal points raised by it till the close of this report. But before it can be said that the existing plan is thoroughly successful, there are one or two other suggestions which deserve consideration.

20. Mr. Brandreth proposes to allow one milch-buffalo or cow to graze free of any charge to every plough or Rs. 10 Government revenue paid by agriculturists. His arguments in favor of this exemption are set forth in treating the third general complaint then urged against the contract system. He calculates

that such deductions would not exceed 10 per cent. on the tirni income of the year, but the figures which show this are not given. But, apart from the question of loss, he fails to convince me that the details of such an exemption would not be most difficult to work. If the deduction were made on the village generally, it would not be the poorer agriculturist with his single cow, but the more influential men with large herds, who would get the benefit of it. If, on the other hand, an attempt were made on our part to hunt up the men best entitled by their poverty to such indulgence, the task would be both endless and invidious, and lead to much dispute.

21. The position of the 105 exempted villages in this district (as against 1,001 paying the tax) is anomalous, and presents some difficulty. The tax is of course not due from villages which really graze their cattle only within the limits of their own waste lands. These were not numerous, but recently claims have been set up on both sides, the contracting villages desiring to include those exempted on this ground in their contract for a neighbouring chak, and some villages which have not hitherto been so registered claiming to be now exempt. The principles for the decision of such disputes are ably laid down in Rule IV. A.-B. of the rules sanctioned for this district by Punjab Government No. 1203, dated 17th August 1872. But they do not attempt to lay down any hard and fast distinction, but only to indicate the points which should guide the Deputy Commissioner. The only true test must be of a varying character, for the point depends upon a comparison between the number of the cattle liable to the tax and the extent and capabilities of the waste lands owned by the village; and those capabilities must vary with the nature of the soil and with the propinquity to the rivers. If this test be applied, it may often be found that a village which, in nearly all other respects, has a claim to exemption, yet owns cattle in some degree in excess of what it can feed, and in such case it should become liable for that excess only. I doubt if any village does not occasionally take advantage of the Government wastes, though the "ghair tirni" (exempted) villages make less use of it than others. Such a modification, therefore, of the rules seems to be needed as will permit the Deputy Commissioner and the Appellate Court to record some villages whose circumstances correspond with the description just given as "partially exempt," instead of "wholly exempt," and such partial exemption would meet fairly the feeling of jealousy which now exists on this subject.

22. The establishment, as it now stands, is given in the margin, and I do not think it can be dispensed with. The zaildárs and lambardárs require to be reminded of their obligations on the one hand, and to be assisted on the other hand in their dealings with individual proprietors. The riparian assessments in Montgomery entail very heavy work on the tahsíl establishments, and no addition to their duties is desirable.

11 Moharirs, at Rs. 10 each, who work in connection with the district forest establishment, consisting of one dárogha at Rs. 40, one moharir at Rs. 10, and ten chaprásís at Rs. 5 each. Extra establishment is entertained when necessary, and paid from the 2 per cent. patwárís' funds.

23. By Rule XXVII. a patwárís' fund of 2 per cent. on the collections was prescribed, the administration of which was left in the hands of the Deputy Commissioner. The percentage previously allowed to lambardárs was at the same time abolished. In furnishing the lists and other information on which the Deputy Commissioner must rely in deciding disputes regarding the proportional incidence of the tax between contracting villages, much labour is entailed upon the patwárís, and their fund must undoubtedly be maintained.

24. But I trust also that the Deputy Commissioner's proposal to restore the percentage formerly allowed to the actual collectors of the rates may be sanctioned. It is obvious that the recent changes have entailed much work upon the zaildárs and lambardárs of the villages which take the leases of the chaks, and that Government is dependent upon their energy for punctual payment of the dues, and (to a certain extent) also for the leases being undertaken without pressure from without. Though the whole body of the grazing villages constitutes a contractor, I do not see that we can look upon the official heads of the community as being, in a private sense, gainers by the transaction. And so to regard them is to encourage an unfair apportionment of the tax. I would propose, therefore,

that a further reduction of 4 per cent. upon the gross collections be permitted, and that this be distributed by the Deputy Commissioner between the zaildárs and lambardárs concerned in accordance with the services they may severally have rendered.

25. The distinction drawn by Mr. Brandreth in his nineth proposal in your abstract does not seem to me wise, as it would introduce a complication into otherwise very simple accounts, and would lessen the interest taken in obtaining the lease.

26. The most concise account of the tirni system in Jhang is given by Mr. Steedman, the recent Settlement Officer, and runs thus:—The grazing waste of the bár is divided into chaks. The right of collecting the tirni in these blocks is *nominally* auctioned annually, but, as a matter of fact, the lessees are almost always from year to year the same body of influential zamíndárs residing in the neighbourhood of the chak, and the Deputy Commissioner fixes the amount of lease-money. The number of the lessees varies. In some there are only one or two; in others as many as eight or ten. All the villages in the district are either tirni guzár (paying) or ghair tirni guzár. In the former it is taken for granted that all the cattle graze in the Government bár, and, accordingly, rates are levied on every head of cattle existing in the village. They are divided or allotted to one particular chak or other in which they are accustomed to graze. Some few situated close to the boundary of two chaks have been allowed to graze in both on payment of a single fee, but, as a rule, cattle can only graze for a single fee in the one chak to which the village is allotted. If caught grazing in another, they become liable for a second fee. The collection of the fees is left entirely to the lessees.

27. The non-paying villages are those which are not allotted to any chak, and the cattle of which, it is presumed, do not graze in the bár. If they do, they become liable to punitive rates, treble or quadruple the ordinary rate. But these punitive rates are not levied in practice; for a lessee is glad to secure these and other outsiders, and even to offer them lower than the prescribed rates, in order to attract them to his chak.

28. The nomad graziers, who own herds but no village in the bár, attach themselves to a chak, with respect to which they stand in the same relation as the paying villages.

29. The chakdárs collect the full fee from every head of cattle in villages assessed to tirni in connection with their chak, and also collect the tirni payable for the cattle of outsiders grazing in their chak, whether belonging to tirni-paying or exempt villages of their district, or to another district. The latter collections are known as *nau-barámad*.

30. The preceding portion of this letter, except the last paragraph, was written by Mr. Cordery, who took it with him to Peshawar, hoping to finish it there, but was prevented from doing so by the pressure of other duties. The papers were received with his No. 222, dated 11th August; and in completing the report called for by the Financial Commissioner, it will, I think, be most convenient to leave unaltered what Mr. Cordery has written.

31. The present system in Muzaffargarh is described in the tabular statement, and, as it has been sanctioned as a part of the arrangements of the recent settlement, it requires no further notice here.

32. In the case of Mooltan, the present system is in the main based on Colonel Hamilton's rules of 1860, which had acquired the force of law under the Indian Councils Act. The attempt to introduce the chak system has been wholly abortive, and, as Mr. Roe shows, could not be carried out in practice. The only result of these blocks of grazing land being nominally formed has been that the lambardárs, being regarded as contractors, have been deprived of their fees on collections. I fully concur with Mr. Roe and Mr. Cordery that it is desirable that these should be restored, and that the demand should be fixed for a term of years, subject to the conditions as to internal re-distribution and to transfer of the demand for outsiders' cattle, when the latter change their residence, proposed by Mr. Roe. The latter adjustment

might perhaps be facilitated if the demand on such cattle were treated as separate from the village demand, though, as a matter of convenience, collected through the lambardárs in whose villages the owners resided.

33. Mr. Roe expresses a doubt as to the legality of the penalties of treble or quadruple rates prescribed by Colonel Hamilton's rules for cattle found to be grazed without payment of tirni. I am of opinion, however, that it is quite open to Government to say that villages or proprietors engaging beforehand are liable to pay at certain rates or at a commuted amount considered equivalent to those rates, but that villages or proprietors refusing or neglecting to enter into such engagements, and nevertheless grazing their cattle in Government jungles, most pay at enhanced rates, the lower rates being a privilege in favor of those who have engaged.

34. This, it appears to me, is the only way of compelling villagers or proprietors, whose cattle are likely to graze in Government jungles, to enter into engagements. I do not see that the Deputy Commissioner has any power to assess them compulsorily, whether they graze or not. If, as stated in Mr. Roe's para. 6, a village is required to convince the Deputy Commissioner that it has no cattle, or cannot graze them in the Government jungle, the burden of proof is apparently thrown upon the wrong party, and the point to be established, namely, not that the village cannot graze its cattle in Government jungle, but that it cannot support them without grazing in Government jungle, is entirely lost sight of. This question, however, would rarely arise if the system, as would be the case with that proposed by Mr. Roe, were one which offered a strong inducement to all persons who required grazing to enter into engagements for a term.

35. In the case of Montgomery, and also in that of Jhang (though the extension of Mr. Tolbort's rules to that district has never been formally authorized by Government), the basis of the existing system is to be found in the rules sanctioned for Montgomery by Punjab Government No. 1203, dated 17th August 1872.

36. The system of leasing the chaks in Montgomery has, however, been entirely discontinued, under the circumstances explained by Mr. Cordery, in the earlier part of this report, and the existing system is one of distributing the demand, excluding what is known as *nau-barámad*, over the villages liable to tirni assessment. Once animals have paid this assessment, they can graze throughout the district, without regard to the boundaries of chaks. In Jhang, again, while a system of leases is kept up, the leases are given to selected lessees, and there is no competition for them, the Deputy Commissioner merely receiving the tender of the lessees, and recommending its acceptance, if he thinks it adequate, while, if it is unsatisfactory, he asks for permission to hold the chak under direct management.

37. The Jhang system is considered both by Mr. Steedman, the Settlement Officer, and by the Deputy Commissioner, well suited to the circumstances of the bár tracts of that district. A different system has, however, been sanctioned, as part of the settlement arrangements, for the Sind Ságar Doáb portion of the district, and Mr. Steedman shows reasons for applying a special assessment to the *vichand* portion of the Jhang tahsíl, being the tract lying between the Jhelum and the Chenáb. If this were sanctioned, the chief grazing portion of the district—the Sandar bár and the Virána bár, in the trans-Chenab portion of the Chiniot tahsíl—would remain under the existing system, which appears to be that best suited to those tracts.

38. The legality of the existing system is, however, as both Mr. Ogilvie and Mr. Steedman note, open to question. If a village is prepared to make its own arrangements for grazing its cattle, either in its own lands, or in those of a neighbouring village or district, it is not clear what authority a Deputy Commissioner has to say that it must be assessed to tirni in his district. If it is not, and grazes its cattle in the Government chaks, it will be liable both to tirni and to a penalty; and villages which require to graze in the Government lands should therefore willingly consent to assessment as tirni-paying villages, but they are sometimes assessed without their consent in two different chaks, and have thus to pay twice over.

39. The object of maintaining a nominal system of leases is also not very clear. The lessees pocket a certain profit, and supply no assistance of any value. Direct management, allowing a percentage to zaildárs, lambardárs and patwárís for such assistance as might be required of them, would apparently be in every way preferable, and would have the advantage that cattle which had paid once need not be required to pay a second time because they had crossed the boundary of another chak. If the assistance of influential zamíndárs is necessary, Colonel Hamilton's plan of making them sadr mál guzárs, and giving them a percentage of the collections, would be better than giving them leases, leaving an indefinite margin of profit.

40. In Montgomery, the tirni system, as now worked, appears to give satisfaction, but there is, of course, the same legal difficulty as regards villages declared liable to tirni against their will as in Jhang. Such villages, however, can now graze over the entire district without incurring any second charge. As Mr. Cordery has pointed out in the preceding portion of this letter, while Mr. Tolbort's rules for deciding what villages should be held liable to tirni and what villages should be exempted, are excellent, the rule, that a village paying tirni for any description of its stock must pay for all, requires modification. A village may have abundant grazing for its cattle and goats, and yet have to send its camels to graze in the Government jungles. In fairness, it should only be charged for the latter, and the rule would be sufficiently strict if all the camels of the village were required to be paid for if any were grazed.

41. Both in Jhang and Montgomery the restoration of the lambardár's fee appears desirable; and if the nominal contract system in the former district were done away with, it would probably be found more satisfactory to assess villages on the cattle they were obliged to graze in Government jungles, and to take engagements from any nominal graziers willing to enter into them, charging as *nau-barámad* any cattle of other districts or of villages, or graziers, who had not entered into engagements. The *vichand* portion of the Jhang tahsíl might be separately arranged for, for the reasons shown by Mr. Steedman.

42. The only use which there appears to be in retaining the almost nominal division into chaks in Montgomery is that if the villages refused to enter into engagements, it puts it in the power of the Deputy Commissioner to fall back upon the lease system. It is probable, however, that while individual villages will continue to apply from time to time to be exempted from the tirni assessment, villages which are declared liable to assessment will always prefer to enter into engagements with Government to being left to the tender mercies of a contractor. Applications for general exemption would probably be less numerous than they are at present if the Deputy Commissioner had the power to exempt cows, sheep and goats, for which the village had sufficient grazing within its own limits. Mr. Tolbort's rules might also be revised to bring them into harmony with the existing system, and their extension to Jhang requires the sanction of Government.

43. I come now to the question of enumeration of cattle raised by Government in the enclosure to your No. 8267, dated 16th December 1879. I concur with Mr. Cordery and Mr. Roe that it is utterly hopeless in this Division to expect anything like an accurate enumeration of cattle. All that we can reasonably expect to obtain are estimates, which by careful enquiry, repeated from time to time, can be made more accurate than those on which assessments are at present based. Greater accuracy, however, is only attainable by making it as little as possible the interest of proprietors to under-rate, or to induce others to under-rate, their stock, and the system of fixing assessments for several years would thus conduce to make accurate information more easily obtainable. The present quasi-contract system of the Jhang district also makes it the direct interest of the men who ordinarily get the contracts, that the amount of stock should be represented as low as possible, though it does not rest with them to furnish information on this point, and, unless where direct management has been tried, the district authorities have but little opportunity of checking the estimates of the tirni patwárís by information from other sources.

44. The village patwáris may of course be required to furnish statistics of the village cattle, but even these will be only approximations, and they cannot include the herds of the nomad graziers, which only the tirni establishments can attempt to estimate. Actual enumeration is scarcely possible with present establishments, especially as to make it complete; the cattle-owners must be taken by surprise.

Copy *of a* Letter *No.* 482, *dated 15th May* 1882, *from* H. E. Perkins, Esquire, *Commissioner and Superintendent, Mooltan Division, to* F. C. Channing, Esquire, *Settlement Secretary to Financial Commissioner, Punjab.*

From Deputy Commissioner, Mooltan, No. 325, dated 8th current. Do. No. 346, dated 8th current.

I have the honor to forward, for the orders of the Financial Commissioner, copies of letters as per margin, describing the arrangements made by Mr. Roe, the Deputy Commissioner of Mooltan, to carry out the system of leases of the tirni for five years, which was advocated by him in his report on the whole subject which has been already forwarded to the Financial Commissioner by the Settlement Department. Allusion was made to this report in my predecessor's No. 929, dated 3rd October 1881.

2. Inasmuch as every officer who has had to do with the tirni question has felt its difficulty, Mr. Roe has now grappled with it in a most successful fashion, including all the villages of the Mooltan district, with the exception of ten near cantonments, to accept a lease of the tax for five years. His guiding principle is thus explained in the beginning of para. 6:—"To take the management of the tirni out of the hands of the subordinate officials, and transfer it to the people and the Deputy Commissioner." He accomplishes this object by fixing a chak assessment in a lump sum, allowing a chak pancháyat to distribute this sum over the various zails, and the zail pancháyat to distribute the portion falling to the zail over the several villages, and over the individuals who have to pay the tax. The men composing both these committees are partly nominated by the Government and partly elected. I am not quite sure whether the elective system can be trusted to bring forward the best men, but it is worth trying the experiment, for there is no doubt that the inhabitants of this district hail with true pleasure this attempt on the part of the Government to set them free from the yoke of the subordinate revenue establishment.

3. Two circumstances in particular have led me to this conclusion. The first, that when I was on tour, I heard of the proposed arrangement from the villagers themselves, as at that time I had not had any opportunity of conversing about it with Mr. Roe. I therefore came to the consideration of it with a mind so wholly free from bias that I did not even know what was the existing system, and hence was totally unable to lead the people in any given direction by distant hints, which so often tend to make them say whatever they find is to the officer's mind. Even in those unrestrained conversations they all with one voice spoke of the forthcoming plan as a vast relief. Second, when it became apparent that the enforcement of this new system was impossible for camels this year, several of them came to me and complained that the establishment was designedly hindering the accomplishment of the Deputy Commissioner's views from interested motives, and a desire to retain the power which they saw to be slipping from their grasp. It happened that this complaint was groundless, as I soon learnt from the Deputy Commissioner, but I mention it to show how eager they were to get the tirni into their own hands in the manner now suggested.

4. Of course, it is easy to draw from this acquiescence an argument against the change of system, from the consideration that some profit is to be expected by the people under the new arrangements, and a consequent loss to

Government. But as the Deputy Commissioner shows that the rates now taken vary very slightly from those under the old oppressive and uncertain method, I do not think this argument of any value.

5. In short, I am so warmly in favor of the plan proposed by Mr. Roe, and feel so sure that it will command universal assent among those who are to benefit by it, that I have no hesitation in recommending it for sanction. I esteem the district and the Government fortunate in that this troublesome business has been settled by the one man whose intimate knowledge of the district and influence over the inhabitants fitted him to accomplish what any one else would have found a very difficult, if not impossible, task. I refer in particular to the tact wherewith Mr. Roe has overcome the hesitation to engage, which was at first shown by the villages which have never heretofore paid tirni, *i.e.*, inkári villages.

6. The question of camel tirni remains over for the present. I trust it may be as successfully worked out before next fianancial year as this has been.

Copy *of a* Letter *No.* 325, *dated 8th May* 1882, *from* C. A. Roe, Esquire, *Deputy Commissioner, Mooltan, to* H. E. Perkins, Esquire, *Commissioner and Superintendent, Mooltan Division.*

When I was in charge of the settlement of this district, the great importance of the tirni system with regard to the happiness and prosperity of the people was most forcibly brought to my notice. After fully discussing the matter with those interested, both officials and non-officials, I wrote a memo. on the subject, which I forwarded to Captain Lang, then Deputy Commissioner, under cover of my No. 133, dated 28th August 1878. A copy of this memo. has, I believe, been supplied to your office; if it has not, it shall be sent to you now.

Evils of present system.

2. In that memo. the past history of the tirni, the existing system, and its evils are treated at length, and they are so well known to yourself and to all officers who have been connected with this Division that it is unnecessary for me to do more than briefly touch on them. The evils of the present system are—

(i) It professes to be based on *darkhwásts* voluntarily given by the lambardárs, whereas the latter have very little option in the matter.

(ii) These *darkhwásts* only cover a certain number of cattle for certain villages; all other cattle are liable to seizure and fine if found in the Government jungle.

(iii) The power of making these seizures and reporting to the Deputy Commissioner is an enormous engine of extortion in the hands of unscrupulous subordinates, and the Deputy Commissioner is placed in the dilemma of having either to accept the mere statements and reports of men whom he thoroughly distrusts, or to reject their evidence and at once cause a complete breakdown of the whole system.

3. The manner in which I suggested that these evils might be remedied is thus summarized in para. 3 of my covering letter to the Deputy Commissioner in which I proposed—

(i) To maintain the existing system of village assessments;

(ii) To re-distribute the existing assessment, and fix it for five years;

(iii) To give the Deputy Commissioner power to impose the assessment authoritatively; or, if this could not be done,

(iv) To make the tirni assessment a part of the settlement; or, failing this,

(v) To leave it to the Deputy Commissioner to obtain, as provided by para. 17 of the existing rules, the sanction of the Financial Commissioner to leases on the existing system for a term of five

years. Neither of the suggestions (iii) and (iv) have been carried out, nor can they be carried out now, but I am glad to say that the proposals I am about to detail have been so universally accepted that suggestion (iii) is no longer necessary.

Preparation of statistics.

4. On receiving charge of the district last year, I almost immediately began to take steps to prepare proposals for submission to the Financial Commissioner in accordance with suggestion (v). After collecting a few preliminary statistics, I directed the tahsíldár to prepare, each for his own tahsíl, a register in the following form :—

No.	Name of village.	Tirni of present year.	*Number of Cattle.*		*Tirni by Revenue Rates.*		*Opinion of*		Order of Deputy Commissioner.
			By list of this year.	By average of five years.	On list of this year.	On five years' average.	Zaildár's.	Tahsíldár's.	

The revenue rates employed in this statement were to be the existing tirni rates, *viz.* :—

	Rs.	As.	P.
Buffaloes over three years, female	0	12	0
Cows ditto	0	6	0
Sheep and goats	0	1	0

When these registers had been prepared down to the columns for revenue rates, the tahsíldárs were to call together the zaildárs and as many lambardárs as chose to attend, and, dividing the tahsíl into convenient circles, appoint for each a Sub-Committee of its zaildárs and an equal number of lambardárs who could enter their opinion of what should be paid by each village in the column opinion of zaildárs. The tahsíldár was to add his own opinion in the next column, and the registers were to be brought before the Deputy Commissioner during the marching season, and he would consider them in a full Committee and record his final orders in the last column.

New assessments how framed.

5. These orders have been fully carried out. In each tahsíl, during the past cold weather, I have held meetings at which the general principles of my proposals were explained, and suggestions for their improvement invited and adopted. But in looking over the registers I found that both the zaildárs and tahsíldárs had, in recording their opinions, generally followed too slavishly the jama given by the application of the revenue rates to the cattle entered in the list for the present year, and they had not taken into consideration, as I had intended them to do, the various reasons for assessing above or below rates, such as the untrustworthiness of the returns, the distance of the village from good grazing, &c. I therefore confined myself to considering the circumstances of each chak and fixing what it should pay as a whole, leaving this sum to be re-distributed by the pancháyat in the manner now to be described.

Arrangements for working.

6. My great aim has been to take the management of the tirni out of the hands of the subordinate officials, and transfer it to the people and the Deputy Commissioner. The Deputy Commissioner can form a very fair opinion of what the district or each assessment circle can pay as a whole, but he can know nothing about individual villages, and he is really quite unable to decide the numerous disputes about details which used to come before him. On the other hand, the people themselves know all these points thoroughly, and they can settle them easily if only a simple procedure is laid down for them. I have endeavoured to do this by the appointment of two pancháyats, called the pancháyat of the zail and the pancháyat of the chak.

7. The pancháyat of the zail consists of five members, *viz.*, the zaildár, two lambardárs elected by the lambardárs of the zail, and two tirni

guzárs elected by the tirni guzárs, who are not lambardárs, who act as representatives of the smaller men. Their duties are—

(i) To decide all disputes relating to the ásámiwár distribution of the jama within the individual villages.

(ii) To investigate and report on all petitions regarding the migration or death of cattle.

Chak pancháyat.

8. The chak pancháyat consists of all the zaildárs of the chak and one lambardár and one tirni guzár elected from each zail pancháyat. Its duties are—

(i) To distribute over the different villages the jama sanctioned by the Deputy Commissioner for the whole chak.

(ii) To hear appeals from the orders of the zail pancháyat in cases of disputes about the ásámiwár assessment.

(iii) To receive the reports of the zail pancháyat regarding migrations and deaths, and to forward them to the Deputy Commissioner with suggestions as to what remissions should be granted, and from what villages these remissions should be made good.

For the despatch of the above business the zail pancháyats will meet monthly at the patwár khána nearest the residence of the zaildár, and the revenue patwári will attend to do all the writing required by the pancháyat. The chak pancháyat will meet quarterly at some place to be fixed by the tahsíldár, and the tirni patwári will attend; and all records of the pancháyat will be made and kept by him.

Sadr pancháyat.

9. These pancháyats have been formed for each tahsíl, and a vernacular register of the members has been drawn up. In addition to them, I have nominated a number of the leading men, ordinarily one for each chak, or five or six in all, as a sadr pancháyat, who will act as a consultative body, and assist the Deputy Commissioner in all matters that he may bring before them.

New assessment in detail.

10. The English statements accompanying this report show the new assessments which have been accepted by me for each village in detail, and which are now submitted for the sanction of the Financial Commissioner. The chak assessments on which they are based, and the reasons for them, are as follows :—

I.—MOOLTAN.

Mooltan.

The tahsíl has been divided into the following chaks :—

(i) Containing the zails along the river to the north.
(ii) Ditto inland to the east.
(iii) Ditto immediately around Mooltan.
(iv) Ditto inland to the south.
(v) Ditto along the river to the west and south.

The statistics of these chaks were as follows :—

Chaks.	Number of villages.	Present tirni.	Number of Cattle.		Revenue Rates.		Opinion.		Order of Deputy Commissioner.
			Present year.	Average of five years.	Present year.	Average of five years.	Zaildárs'	Tahsíldár's	
I.	78	1,912	12,366	12,955	1,910	1,726	2,080	2,022	1,950
II.	61	1,990	22,211	21,223	1,990	1,831	2,041	2,041	1,950
III.	38	580	4,465	4,929	580	534	587	587	600
IV.	47	1,789	15,511	11,193	1,790	1,899	2,128	2,128	1,800
V.	22	323	2,451	1,978	322	305	300	300	300
Total	246	6,594	56,704	52,278	6,592	6,295	7,136	7,078	6,600

The general enquiry shows that on the whole the tirni of this tahsíl is very fair. No reserves have been formed here. Nor has there been any special

interference of any kind. There were a number of villages which had not hitherto paid tirni, and whose inclusion in the new assessment, even at nominal rates, will lighten the burden on any village which may be found at present to be somewhat heavily assessed. Although, therefore, the existing jama is above that given by the average of the last five years, I did not think it necessary to grant a reduction. It was therefore retained as a whole, and its distribution on the separate chaks was but little interfered with. The detailed assessments, according to the distribution by the pancháyat, amount to Rs. 6,600, the amount fixed by me, which is a merely nominal increase of Rs. 8.

II.—SHUJABAD.

Shujabad.

The chak statement was—

Chak.	Number of villages.	Present tirni.	Number of Cattle.		Revenue Rates.		Opinions.		Order of Deputy Commissioner.
			Present year.	Average of five years.	Present year.	Average of five years.	Zaildárs'	Tahsíldár's	
I.	18	1,590	10,466	8,952	1,570	1,519	1,614	2,290	1,644
II.	24	1,828	10,429	9,201	1,795	1,819	1,724	1,804	1,579
III.	36	1,522	6,722	6,093	1,494	1,370	1,556	1,894	1,556
IV.	25	2,991	11,485	10,571	2,896	2,801	2,990	3,025	2,911
Total... ...	103	7,931	39,102	34,817	7,755	7,509	7,884	9,013	7,690

In this tahsíl also there has been no formation of reserves and no particular interference; on the other hand, most of the villages are at some distance from the Government waste; and if the engagements under the old system had really been voluntary, very little tirni would have been received. There is no great distress requiring large remissions. On the other hand, any enhancement would have led to refusals. As the villages are few in number, I entered in the register my opinion regarding the assessment of each, and the chak totals of these entries are given above. In chak No. II. the new assessment is somewhat below rates in the opinions of the zaildárs and tahsíldár, because in these estimates the city of Shujabad was included. I have exempted it, because the cattle there are nearly all stall-fed, kept for the most part singly or in very few numbers by families for their own use. They have never yet paid tirni, and there is no reason for making them pay now. They may graze in the Government jungle if they like, but they will practically never avail themselves of this privilege. The engagements finally taken from the lambardárs were exactly in accordance with my orders, *viz.*, Rs. 7,690, but since then two villages have been carried away by the river, and their jama, amounting to Rs. 60, has been remitted. This reduces the total to Rs. 7,630, which is Rs. 300 or a little under 4 per cent. less than the present jama, but still well above the average given by the revenue rates on the cattle of the last five years.

III.—LODHRAN.

Lodhrán.

The chak statement was—

Chak.	Number of villages.	Present tirni.	Number of Cattle.		Revenue Rates.		Opinions.		Order of Deputy Commissioner.
			Present year.	Average of five years.	Present year.	Average of five years.	Zaildárs'	Tahsíldár's	
I.	40	3,976	22,515	21,453	4,220	3,834	4,011	4,063	3,500
II.	57	2,671	22,985	21,146	2,660	2,527	2,649	2,651	2,600
III.	22	1,740	11,756	10,821	1,740	1,606	1,736	1,742	1,700
IV.	24	1,532	13,667	13,018	1,542	1,516	1,465	1,491	1,450
V.	55	5,262	33,819	28,870	4,978	4,230	5,253	5,249	5,250
Total ...	198	15,188	104,742	95,308	15,135	13,713	15,114	15,196	14,500

In this tahsíl forest reserves have been established in chak No. I. (near Jalálpur) and in chak No. IV. (near Adamwahan). These have been a great nuisance to the people, imposing on them heavy burdens in the shape of fines for cattle trespass, and compelling them to pay large sums for grazing in these reserves. In chak No. I. over Rs. 705 is thus paid. A substantial relief was required here. In the other chaks the reduction was nominal. My total assessments amounted to Rs. 14,500, and the distribution made by the pancháyat corresponds with this exactly. It is a reduction of Rs. 688, or 4 per cent. on the jama of the present year, but it is well above the five years' average.

IV.—MAILSI.

Mailsi.

The chak statement was—

Chak.	Number of villages.	Present tirni.	Number of Cattle.		Revenue Rates.		Opinions.		Order of Deputy Commissioner.
			Present year.	Average of five years.	Present year.	Average of five years.	Zaildárs'	Tahsíldár's	
I.	62	6,702	37,063	35,027	6,506	5,796	6,783	6,783	6,500
II.	84	7,160	45,139	41,579	6,958	6,232	7,084	7,129	7,050
III.	76	3,708	22,630	20,670	3,506	3,086	3,606	3,590	3,500
IV.	73	5,982	44,456	39,556	5,247	5,293	5,989	5,993	5,950
Total	295	23,552	149,288	136,832	22,217	20,407	23,462	23,495	23,000

In chak No. I. forest reserves have been formed, and cause the usual inconvenience; but the reduction granted is not so large as it otherwise would have been, because there is reason to believe the cattle have been under-estimated. In chak No. III. some of the largest villages have been injured by river action, and the cattle have gone to Bháwalpore. In the other two chaks there are no special reasons for a high or a low assessment, and the existing jama has hardly been altered. The detailed assessments correspond exactly with the Rs. 23,500 fixed by me, which is a decrease of Rs. 552, or a little over 2 per cent. on the existing jama.

V.—SARAI SIDHU.

Sarai Sidhu.

The chak statement was—

Chak.	Number of villages.	Present tirni.	Number of Cattle.		Revenue Rates.		Opinions.		Order of Deputy Commissioner.
			Present year.	Average of five years.	Present year.	Average of five years.	Zaildárs'	Tahsíldár's	
I.	83	3,556	25,090	26,838	3,464	3,733	4,073	3,491	3,500
II.	84	5,337	25,245	27,888	5,294	4,958	4,980	5,040	5,000
III.	50	2,949	13,266	13,386	2,978	2,964	2,925	2,925	2,900
Total	217	11,842	63,601	68,112	11,655	11,655	11,978	11,456	11,400

In this tahsíl too there has been much inconvenience caused by the formation of reserves which include most of the best grazing grounds. They are situated in chak No. II., to which a substantial reduction has consequently been given. In the other two chaks the reduction is merely nominal. The detailed assessments correspond exactly with my chak assessments and for the whole tahsíl; they give a reduction of Rs. 442, or under 4 per cent.

Financial result.

11. For the whole district the result given by the above figure is—

TAHSILS.	Present Tirni.	Proposed Tirni.	Increase or decrease.
	Rs.	Rs.	
Mooltan	6,594	6,600	+ 6
Shujabad	7,931	7,630	– 301, or 4 per cent.
Lodhrán	15,188	14,500	– 688, or 4 do.
Mailsi	23,552	23,000	– 552, or 2 do.
Sarai Sidhu	11,842	11,400	– 442, or 4 do.
Total	65,107	63,130	– 1,977

This is a reduction of 3 per cent. only, to which must be added the deduction of 5 per cent. on the new jama, or Rs. 3,157, on account of the allowances to lambardárs proposed in the next para. This deduction has been already taken into consideration by me in fixing my new assessments, and had it not been proposed, I should certainly have granted a fully equivalent reduction. I think this reduction can be more than justified on the following grounds:—

(i) The tirni has long been a great source of oppression to the people, and had it been possible to really enquire into complaints, great reductions must have been granted.

(ii) The establishment of reserve forests has greatly curtailed the grazing grounds, and with the extra charges and fines for grazing in the reserves levied by the Department, it has been a great addition to the burdens of the people.

(iii) There has been considerable mortality lately amongst the cattle, especially in Mailsi.

Restoration of 5 per cent. to the lambardárs.

12. I propose the restoration of the 5 per cent. pachotra to the lambardárs, because it is quite impossible to work the tirni system at all without their assistance, and this they cannot be expected to give for nothing. The allowance was secured to them by the rules sanctioned originally by Government, and it was withdrawn only when the chak system was attempted to be introduced by Mr. Brandreth about 1870, and the fiction was invented that the lambardárs had become contractors, and so ceased to be entitled to pachotra; of course they were never really anything of the kind. There was no good reason for stopping their allowance, and the promise of its restoration has been one cause of the popularity of my proposals. I may mention that the chaks referred to in this report are merely groups of zails formed purely for administrative purposes. No real chaks in the sense of separate blocks of grazing grounds ever have been, or ever could be, formed in this district, and under the new system the cattle will be as free as before to graze all over the district.

Establishment.

13. The present establishment consists of at the Sadr:—

1 Dárogha at	Rs.	40 per mensem.
1 Moharir „	„	10+10 from tirni fees.
2 Chaprásís, @ Rs. 5 each	„	10
Total	„	60 from Imperial funds.

At the tahsíls paid from tirni fees—

Mooltan ...	2	Moharirs at	Rs. 15	=	Rs. 30
Shujabad ...	1	Do. „	„ 10	=	„ 10
Lodhrán	1	Do. „	„ 15	=	„ 25
	1	Do. „	„ 10		
Mailsi	1	Do. „	„ 15	=	„ 43
	2	Do. „ Rs. 10 each	„ 20		
	1	Do. „	„ 8		
Sarai Sidhu	2	Do. „	„ 10	=	„ 20
Total					Rs. 128 per mensem, or „ 1,556 per annum.

to which must be added an allowance of Rs. 99 a year for stationery, and the Rs. 10 per mensem, or Rs. 120 a year, paid to the moharir at the Sadr. This

makes a total annual charge of Rs. 1,775, or under 3 per cent., on the new jama. The old rules provided for an allowance of 5 per cent. to the tirni patwárís now represented by three moharirs, and I am unable to propose any reduction. Although the moharirs and dárogha will no longer have to guard the Government waste against unauthorized grazing, they will have plenty to do in their proper work to keep the records of their circles. The moharirs will again be called by their proper title of patwárís, and it will be their duty to prepare and keep the annual lists of cattle and their owners, which will still be filed by the lambardárs for the purpose of preventing disputes about the internal assessment. The patwárís, by checking and correcting these from time to time, ought, at the end of the five years, to have at hand statistics regarding the cattle which will be really valuable, not only for the revision of the tirni, but also for many other purposes. The dárogha will retain his own title, but he will perform the duties of a kánúngo in supervising the patwárís and checking their papers.

Recusant villages.

14. Under the old system a number of villages refused to engage, and were known as "inkári," or recusant. There seems to have been no definite rule for the formation of this list, for often the Deputy Commissioner, if he thought a village would graze, refused to accept its refusal to engage, but many villages got placed on the "inkári" list simply by obstinately standing out. It was a great object with me to do away with this altogether, for, as long as any village refused to engage, the arrangements for watching the jungles against cattle trespass must be kept up. To avoid this, I told the recusant villages that I would make no addition to the existing tirni on their account, and I would accept an engagement for any portion of nominal jama the pancháyat distributed on them. This is why the detailed assessments are in many cases greatly below the revenue rates. Even at a nominal assessment, many of the villages were still reluctant to engage. They urged that although they might be assessed at nominal sums now, the Deputy Commissioner, at the expiration of five years, might raise their assessments to almost full rates. To this I replied that if he did so, they would still possess the same power of refusal which they possessed now, and to put this beyond all doubt, a special clause has been inserted in the printed form of engagement. This has removed all objections, and I am glad to say that every village in the district, except the cities of Mooltan and Shujabad, has given in its "darkhwást" and became tirni guzárs.

Cattle from other districts.

15. The only other difficulty to be met was the case of cattle from other districts, and this has been got over by granting a contract for this to Mehr Shah, of Sarai Sidhu, and Machia and Ghulám Muhammad, of Mailsi. Mehr Shah is the zaildár of the whole trans-Ravi tract, and the natural warder of the Jhang and Montgomery borders down to the Ravi, whilst Machia and Ghulám Muhammad are zaildárs and farmers of the bár báráni lands all along the Montgomery border from the Ravi to the Sutlej; on its other sides the district is protected from trespass by the rivers. The average fines, &c., levied on the cattle from other districts for the last five years has been Rs. 315 a year, but in private hands the income would be considerably less, and there would be some sort of establishment to be paid. I should be sorry to excite undue activity on the part of the contractors. All that is wanted is a light assessment sufficient to make it known that cattle from other districts cannot graze free here, and escape paying tirni at home. It must also be remembered that under the old rules one payment of tirni covered a right to graze throughout the Division. I have therefore fixed the payment by Mehr Shah at Rs. 50 a year, and by Machia and Ghulám Muhammad at Rs. 75 a year, or Rs. 125 in all.

Form of engagement.

16. Appended to this report is the form of engagement which has been entered into by the lambardárs, and which fully explains the conditions of the new arrangements. The only part requiring further explanation is the reference to the granting of remissions by the Deputy Commissioner on the report of the pancháyat. One of the difficulties in the way of a fixed assessment was the fact that cattle might die or migrate from one village to another, and it would be absolutely necessary to grant a remission. On the other hand, Government could take no increase on any account whatever

I therefore made it a condition that if any remission was thus granted, the loss should be made good from other villages. The pancháyat, in case of migrations, will trace out where the cattle have gone, and in case of deaths, they will report what village is best able to bear an increase. Should no special village be able, the loss will be recovered by a rateable increase on all the villages of the chak. This condition was readily agreed to, and it solved the last difficulty in the way of the new system.

Camel tirni excluded.

17. It is a matter of much regret to the people as well as to myself that I have been unable to include the tax on camels in the above arrangements. The reason is that camels are owned by a different and more nomad class of men, and their arrangements for paying tirni are different. The camels are grouped by "jhoks," and their tirni is paid through "jhokdárs." To make any satisfactory arrangement it would be necessary to have correct lists made out of the "jhoks" and "jhokdárs," and to hold meeting of the latter and the principal camel-owners. This could not be done this year, but I have ordered the statistics to be prepared, and I much hope my successor will be able to settle the camel tirni next cold weather. In the meantime he should refrain as much as possible from undue zeal in prosecution in camel cases. All camels are supposed to be entered in the list as payers of tirni, and the only point on which prosecutions can be started is that the number owned by any one is in excess of the number entered in the list.

Financial Commissioner asked to sanction the lease for five years.

18. It only remains for me to ask that the Financial Commissioner may be requested to sanction the assessments contained in the accompanying statements for a period of five years. I fix this term, as it is about the time cattle will take to reach maturity; and as the system is a new one, it is as well to see how it works before it is fixed for a very long time. If it is found to work well, it can be easily extended for a further period, such an increase per cent. in the jama of each chak being taken as the statistics warrant. But in making such an increase, great care must be taken that the "recusant" villages are leniently treated. If anything like a full jama is demanded, or if pressure is put on them for refusing to engage, they will have some cause for feeling that they have been unfairly dealt with. I should add that engagements have been taken from all the villages entered in the lists, and that, subject to the approval of higher authority, the system described in this report have been brought into force from the commencement of the present financial year.

COPY *of a* LETTER *No.* 346, *dated* 12*th May* 1882, *from* C. A. ROE, Esquire, *Deputy Commissioner, Mooltan, to* H. E. PERKINS, Esquire, *Commissioner and Superintendent, Mooltan Division.*

IN my No. 325, dated 8th May, reporting on the proposed arrangements for tirni from 1st April last, I stated that every village in the district had given a "darkhwást" under the new system. Yesterday, however, the lambardárs of the following villages called on me:—

No.	Names of Villages.	Amount of Tirni. Rs.	A.	P.	No.	Names of Villages.	Amount of Tirni. Rs.	A.	P.
1	Bakhri	6	8	0	8	Mehndipur	1	8	0
2	Thathi Khawárán ...	2	0	0	9	Masúdpur	3	12	0
3	Jalálábád	2	8	0	10	Amballa	1	0	0
4	Jhakarpur	2	4	0					
5	Hamaudpur	3	8	0					
6	Rájapur	2	0	0					
7	Muzaffarábád	9	0	0					
						Total	34	0	0

and objected that the reason of their having been exempted hitherto was not so much that they did not graze in the Government jungle, as the fact that the grass-cutters from cantonments were in the habit of cutting grass in their lands, which necessarily caused them some injury, and had been looked on as an equivalent to the tirni.

2. This statement about grass is true; all the above villages lie on the bank of the river between it and cantonments. Some of the neighbouring zamíndárs, notably Murád Bakhsh of Khairpur, have taken to warning the grass-cutters off their lands entirely. If this practice were generally adopted, the cantonments would be in great straits for grass. If any pressure were put on these villages to induce them to pay tirni, their owners would almost certainly close their lands against the grass-cutters. I therefore told them that they might still continue exempt from tirni, and let their cattle graze in the Government jungle all the same, on the distinct understanding that they continue to allow grass to be cut in their lands. Of course they retain the right to object to damage being done to their cultivation, either wantonly or through gross carelessness.

3. As the amount of tirni assessed on these villages is so small, I have not thought it necessary to alter the figures in the body of the report. In the village statements I have retained their names, but entered opposite each "tirni remitted, on condition that no objection is made to fair grass-cutting," and the total of their remissions is deducted from the tahsil total at the foot of the statement.

FORM OF DARKHWAST.

WHEREAS by the new arrangement the tirni of the whole district has been fixed for five years, and whereas the pancháyat have fixed the sum of Rupees   as the tirni of our village, we, the lambardárs, agree to accept this under the following conditions:—

The above tirni of Rupees   will remain unaltered for the whole period of settlement without reference to our number of cattle. But if, under the general rule, the Government should grant a remission to any village in our tahsil, and the pancháyat should assess on us a portion of the remission thus granted, we agree to pay this extra sum.

We will give in year by year a list of the ásámiwár tafrík, but this will only be for the information of Government and the prevention of quarrels amongst ourselves. If any disputes arise about the ásámiwár tafrík, they shall be settled by the pancháyat of the zail, and if any one is dissatisfied with the decision, he can appeal to the pancháyat of the chak, whose decision shall be final.

The above engagement will remain in force for five years, from 1st April 1882; at the end of this period the Government may propose a new assessment, or new conditions, or both; and if these are not accepted by the lambardárs for the time being, the village will have the same power of refusing the tirni altogether that it possessed before this engagement was made.

COPY *of a* LETTER *No.* 593, *dated the* 21*st May* 1883, *from* Colonel E. P. GURDON, *Officiating Commissioner and Superintendent, Mooltan Division, to* F. C. CHANNING, Esquire, *Secretary to Financial Commissioner, Punjab.*

I HAVE the honor to transmit herewith the report by the Deputy Commissioner, Mooltan, on the camel tirni assessment for a term of four years. The system adopted in a great measure corresponds with the procedure described in the cattle tirni report prepared by Mr. Roe.

2. It has not, however, been found necessary to have any administration of the tirni on camels by pancháyats, as the management of the grazing dues leviable on camels is so much easier than it is in the case of cattle. The grouping of camels is by "jhoks," and thokdárs are to pay the tirni, the rates being Re. 1-8 per female and Re. 1 per male camel, camels under three years of age being free. There are 103 "jhoks" in the entire district.

3. The total number of camels shown is 16,217 heads, the assessment on which at what are termed revenue rates (Re. 1-8 and 1 on female and male respectively) is shown as Rs. 22,222, while the assessment now made is Rs. 22,025, or, including Rs. 75 for outside camels, Rs. 22,100, the income for 1882-83 having been Rs. 22,617.

4. Mr. Roe, in his para. 17 of letter No. 325 of 8th May 1882, to this office, when submitting the cattle tirni report, briefly alluded to the remaining question of camel tirni, to the nomadic character of the camel-owners, rendering a separate assessment system necessary. Mr. Roe described the system that would be necessary for arranging the camel tirni, and this Mr. O'Brien has now accomplished.

5. The system proposed by the Deputy Commissioner appears to have entirely met with the approval of the people, and meetings were held of the thokdárs and camel-owners during the cold weather, when the question was considered with them. The arrangements proposed by the Deputy Commissioner, which are for a term of four years, so as to terminate with the existing quinquennial cattle tirni assessment, appear to be in every way satisfactory, and I beg to recommend the same for the Financial Commissioner's sanction and approval.

Copy *of a* Letter *No.* 339, *dated* 11*th May* 1883, *from* E. O'Brien, Esquire, *Deputy Commissioner of Mooltan, to* Colonel E. P. Gurdon, *Commissioner and Superintendent, Mooltan Division.*

In his No. 325, dated 8th May 1882, para. 17, Mr. Roe, after reporting that he had settled the cattle tirni for five years, recommended that his successor should settle the camel tirni on the same lines. I have done this during the past cold season, and have the honor now to report the result.

2. The camels are grouped by "jhoks," and the tirni is paid through thokdárs at the following rates:—

	Rs.	A.	P.	
She camel	1	8	0	per annum
He camel	1	0	0	"

Up to the age of three all camels graze free. During the past year, correct lists were made out of the "jhoks" and thokdárs of each tahsíl, and during the cold weather meetings were held of the thokdárs and other camel-owners. The people gladly accepted the proposal to assess the tirni for a term of four years.

3. The following statement shows the general results of the arrangements now made. Full statements are appended to this letter. Assessment by revenue rates means the amount which would be produced by applying the rates given in para. 2 to the number of camels in our present list:—

Tahsil.	No. of Jhoks.	Tirni paid in 1882-83.	Number of camels as per present list.	Assessment by revenue rates.	Assessment now made.
		Rs.		Rs.	Rs.
Mooltan	11	4,017	3,110	4,017	4,001
Shujabad	24	2,011	1,457	1,967	1,987
Lodhrán	19	4,476	3,159	4,185	3,924
Mailsi	39	6,607	4,607	6,547	6,607
Sarai Sidhu	10	5,506	3,884	5,506	5,506
Total	103	22,617	16,217	22,222	22,025
Add for outside camels coming to graze					75
Grand Total					22,100

The falling off in Lodhrán was expected. It was known that in this tahsíl the losses of camels had been great during the Afghán war, but the tirni was kept up at its original figure by pressure of too zealous tahsíldárs. If the

number of camels is correctly recorded, and I have every reason to believe that it is, this reduction is justified.

4. I have made no arrangement for administering the tirni by pancháyats, as Mr. Roe did in the case of the cattle tirni, because the management of the camel tirni is much easier, and few disputes ever arise. The camel-owners are more nomadic than the cattle-owners, and have no recognized representatives like lambardárs. In all other respects, *mutatis mutandis*, I have followed Mr. Roe's example.

Term of settlement.

5. The assessment now made should continue for four years. The cattle tirni settlement was made for five years from 1882-83. I propose that the camel tirni settlement should be for four years from 1883-84. In this way both tirnis will come under revision together.

Copy *of a* Letter *No.* 775, *dated* 20*th January* 1884, *from the* Secretary to the Financial Commissioner, *Punjab, to the* Commissioner and Superintendent, *Mooltan Division.*

I am directed to reply to your letters Nos. 482 of 15th May 1882, and 593 of 21st May 1883, on the subject of the settlement of the cattle and camel tirni in Mooltan.

2. Colonel Davies remarks that the arrangements made by Mr. Roe and completed by Mr. O'Brien for the assessment of this tax are most satisfactory, and the former officer specially is entitled to great credit for the ingenious and complete manner in which he has devised and worked out all the details of the assessment and future adjustment of the burden of this difficult form of taxation. The enquiries made by Colonel Davies in the Montgomery and Mooltan districts have satisfied him that the plan devised by Mr. Roe for the asssessment and collection of the tirni is the one best suited to the circumstances of these two districts, and is infinitely preferable to the system which now prevails in the former district; while securing to the State its just dues, it gives the least opportunity for extortion on the part of the subordinate establishments, and is most acceptable to those who have to pay the tax. Colonel Davies has therefore no hesitation in according his sanction to the arrangements made by Messrs. Roe and O'Brien, and he proposes issuing orders for the introduction of the same system into the Montgomery district.

	Rs.
Assessment as by para. 11 of Deputy Commissioner's letter No. 325 of 8th May 1882	63,130
Add on account of leases of dues on foreign cattle	125
	63,255
Deduct on account of villages named in Deputy Commissioner's No. 346 of 12th May 1882	34
Total... ...	63,221

3. The proposed assessments, therefore, of cattle tirni for five years, from the 1st April 1882, at Rs. 63,221, and of camel tirni for four years, from 1st April 1883, at Rs. 22,100, are sanctioned by the Financial Commissioner under No. 17 of the rules sanctioned by Government in its No. 575 of 20th April 1880.

The Financial Commissioner also sanctions the restoration of the 5 per cent. allowance out of the gross demand to lambardárs, as proposed by Mr. Roe, and to the continuance of the establishment detailed in paragraph 13 of Mr. Roe's letter No. 325 of 1882.